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CIRCULAR ORDERS

OF THE

SUDDER BOARD OF REVENUE.

A CONTINUATION

OF THE

CIRCULAR ORDERS

ISSUED BY THE

SUDDER BOARD OF REVENUE

AT THE

PRESIDENCY OF FORT WILLIAM;

TO THE

COMMISSIONERS OF REVENUE;

AND

THEIR SUBORDINATES.

FROM SEPTEMBER 1837 TO THE END OF DECEMBER 1838.

ARRANGED WITH

ABSTRACTS AND INDEX.

BY

G. H. POOLE.

BENGAL SECRETARIAT LIBRARY.

BY AUTHORITY.

APPENDED WILL BE FOUND A SELECTION OF REVENUE TERMS.

Calcutta:

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1839.

CONTINUATION

OF

CIRCULAR ORDERS

OF THE

SUDDER BOARD OF REVENUE,

AT THE

PRESIDENCY OF FORT WILLIAM;

ADDRESSED TO

The Local Revenue Authorities,

THROUGH THE

COMMISSIONERS OF REVENUE,

BY THE

SECRETARY TO THAT BOARD.

No. CCCCXV.

TO THE COMMISSIONERS OF REVENUE.

September 12, 1837.—No. 74.

No 415.
Misc. Dept.
Practice of holding Estates under fictitious names.

I AM directed to transmit a copy of a letter from the officiating Secretary to the Law Commission, regarding the practice of holding estates under fictitious names, and to request that you will call upon each of the Collectors subordinate to you to furnish an immediate answer, in as few words as possible, on each of the points stated at the conclusion of that letter; and that after you have received their replies, you will submit them to the Board with your own sentiments, and any additional information which it may be in your power to furnish.

LETTER FROM SECRETARY TO THE LAW COMMISSION, TO THE SECRETARY TO THE BOARD OF REVENUE.

I am directed by the Indian Law Commissioners to request that you will lay the following communication before the Board, for the consideration of the members:

Circular, No. 415. Sept. 12, 1837.

2. The Indian Law Commissioners have had before them certain correspondence between the Calcutta and Allahabad Sudder Courts and Government on the subject of the Rules which have been issued by those Courts for preventing subordinate Judicial Officers from acquiring landed property secretly, or holding it under feigned names. This correspondence was laid before the Indian Law Commissioners by the Government of India in connexion with the more general question of the expediency of rendering all lands liable to forfeiture, which have been purchased under fictitious names by any parties, whether Native Officers of Government or others. The Commissioners are fully impressed with the inconveniences, which result from the common Indian practice of purchasing and holding property in fictitious names, but they feel that it would be unsafe to make a general change in the existing law on so important a point without a fuller knowledge than they now possess of the circumstances under which the practice has sprung up in every part of India. With this object I am directed to request that you will obtain the opinions of the members on the following points.

1st. Is the practice of holding landed property under fictitious names common in the Provinces under the jurisdiction of your Board?

2nd. If so, when did that practice originate, and what were the circumstances that induced it?

3rd. Are there any advantages in the continuance of that practice; and if there be, what are those advantages?

4th. In case of it being determined to prevent the continuance of that practice, what provisions of law would most surely and conveniently and with least risk of injustice to individuals, effect that object?

No. CCCCXVI.

TO THE COMMISSIONERS OF REVENUE.

No. 416. Misc. Dept. Statements and Forms to be prepared according to specimens by Statements' Committee.

September 16, 1837.—No. 75.

THE Committee of Statements having prepared under the orders of Government a set of forms and statements for the officers of the Land Revenue Department, and submitted the same to the Sudder Board, I am directed to forward to your address copies of them for the use of the officers of your division, and to request that all forms and statements may, until further orders, be prepared strictly according to the prescribed specimens of the Statements' Committee.

Circular, No. 417.
Sept. 26, 1837.

No. CCCCXVII.

TO THE COMMISSIONERS OF REVENUE.

September 26, 1837.—No. 76.

No. 417.
Misc. Dept.

Tables of Land measure of different Zillahs and Pergunnahs.

INCONVENIENCE is experienced by the Board in consequence of the various kinds of Land measurement according to which Muhals under settlement are measured, and of the absence of any authoritative record of the Land measure of the different Zillahs and Pergunnahs.

2. You are requested therefore to furnish to the Board with all convenient expedition, tables of the Land measure in use in the Zillahs and Pergunnahs under your jurisdiction, drawn up according to the following form.

FORM.

Zillah.	Pergunnah.	Land measure in use, shewing the number of the lowest denomination of area in use in one of the next denomination and so on to the highest denomination as in the English Tables of Land measure.	Length in feet and inches of the rope, chain, hath or null employed.	Number of square ropes, chains, haths or nulls (as the case may be) in the highest denomination of area in use, as in a beegah, a kulbah, a doon, a beesee and so forth as the case may be.	Number of English acres in the highest denomination of area in use.	Remarks.

No. CCCCXVIII.

TO THE COMMISSIONERS OF REVENUE.

September 22, 1837.—No. 77.

No. 418.
Settlt. Dept.

Commissioners competent under powers of late Board to dispose of cases of nature provided in Sections

THE Sudder Board, having had occasion to observe that the provisions of Sections VI. and IX. Regulation XIX. of 1793, have been overlooked by Settlement Officers and Commissioners, direct me to draw your attention to the subject and to point out to you, that, vested as you are with

Circular, No. 418. Sept. 22, 1837.

VI. and IX. of Regulation XIX. of 1793.

the powers of the late Board of Revenue you are competent to dispose of cases of the nature therein provided for without reference to this office.

2. You will readily perceive on a careful perusal of the Sections above noticed, that, the Government Settlement Officers will have to deal with such cases only when the revenue of the lands may be payable to the state. On such occasions a separate Settlement Statement will not be requisite, but the Jumma which may be assessed on the lands to be held as a dependent Talooq, will be included in the gross assets forming the basis of settlement of the estate to which they (the lands) belong, whenever that settlement may be concluded and submitted for the sanction of Government.

3. You are requested to issue appropriate instructions to all the Settlement Officers in your division for their future guidance.

No. CCCCXIX.

TO THE COMMISSIONERS OF REVENUE.

No. 419. Misc. Dept.

Commissioners authorised to confirm Ryutwar, temporary and ordinary temporary settlements for certain periods.

October 27, 1837.—No. 78.

I AM directed to transmit, for your information and guidance, copies of a letter from the Secretary to the Government of Bengal dated the 10th instant, No. 1439 and of the accompanying correspondence, from which you will perceive that you are authorized to confirm :—

1st. Ryutwar settlements for a period not exceeding 20 years,

2nd. Temporary settlements or farms of Muhals of which the Maliks or persons entitled to a settlement in perpetuity are recusant and therefore excluded, for a period not exceeding ten years.

3rd. All ordinary temporary settlements for a period not exceeding twenty years.

4th. All temporary settlements preparatory to a permanent one.

2. Settlements confirmed under the above orders being all subject to a special appeal to the Board on the part of any person deeming himself aggrieved, and to a special reference on sufficient cause shewn at the instance of the Settling Officer.

Circular, No. 419. Oct. 27, 1837.

3. You will be pleased to furnish a quarterly return in duplicate according to the accompanying Form of all Settlements and Farms confirmed by you.

4. You will promulgate in a manner likely to give general information the licence given to appeal to this Board.

LETTER FROM SECRETARY TO GOVERNMENT OF BENGAL, TO THE OFFICIATING ADDITIONAL SECRETARY TO THE SUDDER BOARD OF REVENUE.

REVENUE. In reply to your letter of the 15th ultimo, I am directed by the Right Honorable the Governor of Bengal to transmit, for the information and guidance of the Board, a copy of the correspondence noted on the margin*. The Board are requested to take the necessary measures for carrying the views of the Supreme Government, as expressed in their orders of the 9th instant, into effect.

* Para. 4 of Mr. Secretary Macnaghten's letter of the 24th of April last.
Reply of the Secretary to the Government of Bengal dated the 13th of June last.
Mr. Secretary Macnaghten's rejoinder of the 9th instant.

2. The Commissioners should be required to furnish to the Board a quarterly return of settlements, including of course, farms, as now sanctioned by the Board, confirmed by them, one transcript of which ought to be sent by the Board to the Revenue Accountant, and another, with any remarks that they desire to offer.

EXTRACT OF A LETTER FROM THE SECRETARY TO THE GOVERNMENT OF INDIA, TO SECRETARY TO GOVERNMENT OF BENGAL,

dated 24th April, 1837.

Para. 4. I am directed to take this opportunity of observing that, it appears highly desirable that means should be resorted to for lightening the labors of the Officers in the Revenue Department. At present it would seem that there is a needless waste of supervision in that department, the same work being in fact performed three times over, first by the Collector, then by the Commissioner, and lastly by the Sudder Board. His Lordship in Council will not delay this letter by entering into details, which will best be arranged by the Right Honorable the Governor. I am desired, however, to suggest that the Collector's report, confirmed by the Commissioner, might in some instances be admitted to be final, but if this should be found to be objectionable, his Lordship in Council requests that early attention may be given to the practicability of shortening and simplifying the settlement reports, and thinks that for this purpose it might probably be well to refer to the forms in use in the Western Provinces, and to the practice adopted in regard to them.

Circular, No. 419. Oct. 27, 1837.

REPLY FROM THE SECRETARY TO GOVERNMENT OF BENGAL, TO SECRETARY TO THE GOVERNMENT OF INDIA.

REVENUE. With reference to Para. 4 of your letter of the 24th of April last, I am directed by the Right Honorable the Governor of Bengal to request that you will submit to the Supreme Government the following explanation of the existing rules for the revision and report of detailed settlements, and of His Lordship's views in regard to the points noticed in the passage of your letter above cited.

2. The form in which settlements conducted under the Regulations specified on the margin*, are reported by the Assessing Officers in the Lower Provinces, is simpler and more concise than that in use within the jurisdiction of the Sudder Board of Revenue at Allahabad—that is to say, the statement prescribed by the Calcutta Board's orders of the 12th of November 1833, of which a few specimens are herewith submitted, and which was drawn up after a careful examination of the returns devised by the Western Board, admits of the record of all the necessary facts with regard to a single Mouzah, in a more compendious shape, than the latter, whilst it does not appear to omit any thing of which it is essential that the superintending authorities and eventually the Government, should be informed.

*Regulations VII. of 1822, IX. of 1825, and IX. of 1833.

3. But the Form in question is confessedly not suited to present a comprehensive view of the agricultural resources of a large and continuous tract of country, which was the object for which the Sudder Board at Allahabad had to provide. Nor with the single exception of Cuttack, is there any such tract, open to assessment, under the jurisdiction of the Lower Board. But on the other hand, the officers engaged in assessing resumed or lapsed or purchased Muhals in permanently settled districts, have, in some important respects, a more arduous task than those employed in the general settlements of the Western Provinces, because they have no data whatever, but those of their own acquisition, to proceed upon, and are, therefore, necessarily compelled to institute much more minute and careful inquiries,—in order to ascertain the proper basis of settlement, in the real amount of rental received by the Malgoozar,—than those who have the records of former settlements, a knowledge of the ease or difficulty with which the Revenue has been collected during many past seasons, good and bad, and the testimony of a very superior class of native officers (the Tuhseeldars) possessed of great local knowledge, to direct them.

4. Under the circumstances above described, it being understood that the Revenue authorities in the Western Provinces rely far more, in determining the proper amount of Jumma to be paid by a Muhal or Pergunnah, upon the evidence above adverted to than upon present local inquiries, and that, with such evidence to guide them, they form rather general averages for considerable tracts of country, than scrupulously assess particular villages, and can do this with safety, it is evident that the settlement of a single Mouzah in a permanently assessed District, which has either never been upon the public rent-roll, or if a purchase by Government, was

engaged for at the period of the Decennial Settlement, without any investigation of assets, must necessarily require far more labor and attention, to preclude fraud, or even to ensure satisfactory certainty in regard to a proceeding of so much importance to the well being of large classes of the people, than a similar operation within the jurisdiction of the Western Board.

Circular, No. 419. Oct. 27, 1837.

5. These facts which probably satisfy the Supreme Government, that the forms and modes of procedure in use in the Western Provinces, would not be generally applicable to the Districts of the permanently settled Provinces—where only detached Muhals, though in some instances very numerous are to be assessed. As regards Cuttack the passages, quoted on the margin from his Orders of the 27th* of September and the 18th† of April last, will shew that his Lordship has long been anxious to reduce the bulk, and simplify the nature of the Settlement Returns, to which most desirable end, however, the peculiarities of the under tenures obtaining in that Province are seriously opposed. With a view, however, to its attainment to the utmost feasible extent, the Governor has recently obtained from the Honorable the Lieutenant Governor of the North Western Provinces a specimen of all the Returns and Reports furnished to the Board at Allahabad, by every class of their subordinate officers employed in the formation or revision of detailed settlement, and by the Board, again, to Government, and these it is his Lordship's intention to forward to the Board at Calcutta, in order that, in communication with Mr. Commissioner Ricketts, they may devise the simplest practicable scheme, for recording and reporting the new assessment of Cuttack.

* "In conclusion I am directed to inform the Board that his Lordship has observed, with some alarm, the extreme volume of the papers now before him, which are the English record alone of the assessment of a Muhal of which the Sudder Jumma will not exceed Rs. 14,000. The time and labor consumed in the mere minute examination of such a mass of statements,—and less than this cannot be required from both the executive and the controlling authorities, must be extreme, and with reference to the value of that time and to the period which must elapse before all the Estates in the extensive Province of Cuttack can be settled on such a system, no commensurate advantage can possibly accrue from a rigid adherence to it. It is indispensable, indeed to the conclusion within any moderate term of years of the work on hand, that the task of reporting the assessments for sanction should be immediately abbreviated and simplified; and this his Lordship gathers from the 7th Para. of your letter (No. 254) of the 22nd instant, the Board are engaged upon. He trusts that they will be able to cut down the English returns very materially without depriving themselves, or the Government of any essential information."

† "His Lordship relies upon the best endeavours of the Board to simplify and reduce the number and volume of the Settlement Returns from Cuttack, the extreme bulk and detail of which were noticed, with a request to the above purport, in Para. 15 of my letter of the 27th September last."

Circular, No. 419. Oct. 27, 1837.

6. The passage quoted on the margin from the Board's Report of the 1st* of December last, will shew what is intended with respect to Chittagong; and with reference to the extraordinary manner in which the lands of that District are intermixed, and to the fact that only patches here and there are now being brought under settlement, his Lordship does not desire to interfere with the arrangement which the very able and experienced Revenue Officers of that District deem most expedient.

7. With reference to the opinion expressed by the Supreme Government, that at present it would seem that there is a needless waste "of supervision in that Department, the same work being in fact performed three times over, first by the Collector, then by the Commissioner, and lastly by the Sudder Board"—his Lordship would submit that of late settlements have not been revised by the Commissioners, with the exception of a small number which they were directed to retain in order to test the work of each Assessing Officer, but have been handed up direct by the Board, who undertook the duty, in order both to relieve the Commissioners, and to obviate delay. This plan, which was originated by that zealous and indefatigable officer, Mr. C W. Smith, could scarcely, as experience has proved, have succeeded, if he had been permitted to remain at his post to carry it into effect; but in the actual course of events, it has, as the Supreme Government are aware, decidedly failed. It was, in fact, only an expedient to shift labor from one over-burthened class of officers to an individual, not less burthened, but whose energy was very great, who voluntarily proposed to undertake the arduous duty, and who had certainly far more and better subordinate assistance than the Commissioners—measures have been taken to enable the Board to dispose of all *arrears*, and if, as his Lordship understands, it is the intention of the Supreme Government to relieve the Commissioners of Revenue altogether from judicial functions, they ought to be well able to superintend all settlement business, and to revise the Returns of the Assessing Officers, although business of that nature will be extremely heavy during the next four or five years.

* "It is only since Mr. Dampier's arrival at the Presidency that the Board, in communication with that officer, have adjusted the Form of settlement it is proposed to adopt; they are as follows:

1. A Mouzahwaree Tabular Statement to be entered in a book, with a general Thanahwaree Tabular Statement at the end of the book, (one book for each Thanah.)

2. An English Towjee of lands, Jumma, &c. with numbers corresponding to the Mouzahwaree Tabular Statements, in a second book.

3. A Sketch or History of each Mouzah to be written in English;—these are also to be entered in a third book, each Towjee furnished with a number corresponding to those in the former books.

Under this arrangement the settlements of a whole Thanah will be submitted in a compact shape in three books, being copies of those which are kept in the Collector's Office."

Circular, No. 419. Oct. 27, 1837.

8. These Returns, under existing Rules, need be handed up to Government only when the parties entering into engagements are entitled to that immunity in perpetuity, when such a party is recusant, and a temporary settlement is, consequently, concluded with another, to his exclusion, or when the term of a temporary settlement or farm exceeds twenty, or of a Ryutwar Settlement, ten years. All other settlements the Sudder Board are competent to confirm, submitting to his Lordship an annual Schedule of all leases granted by them. When the proceedings of the Assessing Officer are well examined and tested by the Commissioner, the labor imposed on the Board, whether they forward the papers to Government, or themselves dispose of them under the Rules above described, will be comparatively light; and they have been specially authorized to report all settlements requiring his Lordship's sanction, but not presenting any novel features or involving any important principle, not already discussed and settled, in the briefest possible abstract shape.

9. Upon the information now submitted, the Governor will gladly receive the instructions of the Supreme Council, if they think that any of the checks described could be dispensed with, or any part of the business of forming, revising or confirming Settlements abbreviated. He apprehends that the Honorable Court of Directors would not be willing that the power of sanctioning Settlements in perpetuity should be delegated to any authority subordinate to his own. The Governor General in Council is doubtless well aware how often and how strongly the injunctions of the Honorable Court against granting permanent tenures to persons not absolutely entitled by the Law to that immunity have been repeated, and it frequently occurs that Settlements are reported to him by the Board for confirmation in perpetuity, which the strictness of those Orders compels him, on an examination of the claims of the Malgoozars, to limit to a term of years. Twenty years is probably long enough for any lease not of a Jungulbooree nature, and the latter are, of course, special arrangements. By recent Orders, leases granted to the exclusion of recusant Maliks have been restricted to 10 years; those, perhaps, the Board might be allowed to sanction, and the licences as to Ryutwar Settlements might safely be extended to twenty years. No other measures of relief occur to his Lordship.

REPLY TO SECRETARY TO THE GOVERNMENT OF BENGAL FROM SECRETARY TO GOVERNMENT OF INDIA.

REVENUE. I am directed by the Right Honorable the Governor General in Council to acknowledge the receipt of your letter dated the 13th of June last, furnishing an explanation of the existing Rules for the revision and report of Detailed Settlements, with the views of the Right Honorable the Governor in regard to the points noticed.

Circular, No. 419.
Oct. 27, 1837.

2. In reply, I am directed to state that the Governor General in Council is not prepared to suggest any abbreviation in the Forms now used in reporting Settlements, but His Lordship in Council is of opinion that, generally, the proceedings of the Assessing Officer (although not the Collector of the District) should go direct to the Commissioner, that the Commissioner should be invested with the powers of confirmation now belonging to the Sudder Board, subject to a special appeal to that Board on the point of any person deeming himself aggrieved, or to a special reference on sufficient cause shewn, at the instance of the Settling Officer, and should be empowered to sanction leases for terms not exceeding ten years granted to the exclusion of recusant Maliks.

3. It is proposed in the concluding Para. of your letter, that this power shall be conferred on the Sudder Board, but his Lordship in Council is of opinion that it might safely be exercised by the Commissioners and that the duties of the Board should be chiefly confined to those of general superintendence and control,—including of course the cognizance of appeals from the proceedings of the Commissioners involving complaints of gross inequality or severity of assessment.

4. The power of sanctioning Settlements in perpetuity, or for long terms of years, on the report of the Sudder Board should remain with the Government as heretofore.

5. His Lordship in Council concurs with the Right Honorable the Governor in thinking that the licence as to sanctioning Ryutwarree Settlements may safely be extended to twenty years, and that this power also should, subject, as before, to a special appeal, be confided to the Commissioners.

6. The original Statements which accompanied your letter now acknowledged, are herewith returned.

FORM.

Name of Muhal.	District.	Jumma.	Nature of Settlement.	Term of Settlement.	Date of Commissioner's Order.

Circular, No. 420.
Nov. 13, 1837.

No. CCCCXX.

TO THE COMMISSIONERS OF REVENUE.

November 13, 1837.—No. 79.

No. 420.
MISC. DEPT.

Serishtadars responsible for Advertisements of Sales being correct.

TO prevent the frequent recurrence of errors in the advertisements of sales, I am desired by the Sudder Board of Revenue to request that you will issue instructions to your subordinates to hold the Serishtadars of their respective offices responsible for the Advertisements of Sales being correct, and for the balance, for the realization of which an Estate is advertised, being due one month before the advertisement is published.

No. CCCCXXI.

TO THE COMMISSIONERS OF REVENUE.

November 23, 1837.—No. 80.

No. 421.
MISC. DEPT.

Terms of compromise to Lakhirajdars.

I AM directed by the Sudder Board of Revenue to transmit, for your information and communication to the several Special Deputy Collectors within your Division, copy of a letter (No. 1609) from the Officiating Secretary to the Government of Bengal, relative to the terms, which, in the opinion of the Local Authorities, should be offered by way of compromise to the Lakhirajdars, and the degree to which such a measure would be acceptable.

2. You will have the goodness to call upon all the Special Deputy Collectors attached to your Division for their sentiments on this subject, and submit the same with your own opinion without any avoidable delay that the Board may furnish the necessary report to Government.

LETTER FROM OFFICIATING SECRETARY TO GOVERNMENT OF BENGAL TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

REVENUE. With the view of giving effect to the wishes of the Honorable the Court of Directors, I am directed by the Honorable the Deputy Governor of Bengal to request that the Board will call upon the several Special Collectors for an immediate report whether a tender of compromise upon the part of Government, on equitable terms would be generally or largely acceptable to the Lakhirajdars, and if so, what terms should in their judgment be offered.

2. The Board are requested to submit their return to this requisition with the least practicable delay.

Circular, No. 422.
Nov. 21, 1837.

No. CCCCXXII.

TO THE COMMISSIONERS OF REVENUE.

No. 422.
MISC. DEPT.

Returns of all Sales of Estates during the years 1835 and 1836.

November 21, 1837.—No. 81.

I AM directed by the Sudder Board of Revenue to request that you will call upon all the Collectors within your Division to submit Returns (as per annexed Form) of all the sales of Estates which have taken place within their respective Divisions during the years 1835 and 1836, and of the number of those sales which have been confirmed or otherwise finally disposed of within those two years respectively.

FORM.

	Sales effected in												Total.	Sales confirmed or otherwise disposed of in											Total number of sales confirmed or otherwise disposed of.
Year,...	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Number of sales.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	
1835.																									
1836.																									

Total number of sales in 1835. .....

Total number of the above confirmed or otherwise disposed of in 1835.

Balance of 1835 pending. .....

Total number of sales in 1836. .....

Total pending.....

Total number of the above confirmed or otherwise disposed of in 1836.

Total balance pending on 1st January, 1837.....*

* Of 1835.....

Of 1836.....

N. B. Of the sale cases pending on the 1st January 1837 give the date of sale of such as have been pending for more than three months.

Circular, No. 423.
Dec. 22, 1837.

No. CCCCXXIII.

TO THE COMMISSIONERS OF REVENUE.

December 22, 1837.—No. 82.

No. 423.
MISC. DEPT.
Authority to confirm in perpetuity settlements of lands granted in Jageer to Invalid Soldiers.

IN continuation of their Circular Orders, No. 78, of the 27th October last, I am directed by the Sudder Board of Revenue to transmit, for your information and guidance, the accompanying copy of a letter from the Officiating Secretary to Government in the Revenue Department, No. 1647, dated the 21st November conferring on the Commissioners of Revenue authority to confirm, in perpetuity, Settlements of lands granted in Jageer to invalid soldiers, in addition to the powers vested in Commissioners by the letter referred to

LETTER FROM OFFICIATING SECRETARY TO THE GOVERNMENT OF BENGAL TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

REVENUE. I am directed by the Honorable the Deputy Governor of Bengal to acknowledge the receipt of your Predecessor's letter, No. 77, dated the 27th ultimo, and to request that you will inform the Board in reply, that Commissioners of Revenue are authorized to confirm in perpetuity Settlement of lands granted in Jageer to invalid soldiers.

No. CCCCXXIV.

TO THE COMMISSIONERS OF REVENUE.

December 30, 1837.—No. 83.

No. 424.
MISC. DEPT.
Report respecting circulation of new currency and effect upon Pottah-holding Ryuts.

I AM directed by the Sudder Board of Revenue to send you the accompanying copy of a letter from Government under date the 20th October last, No. 1766, and of the Extract to which it refers; and to request that you will call upon the Collectors of the several Districts comprised in your Division to furnish the Report required by Government before the end of next month.

Circular, No. 424. Dec. 30, 1837.

LETTER FROM SECRETARY TO GOVERNMENT OF BENGAL TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

REVENUE. I am directed by the Right Honorable the Governor of Bengal to forward the accompanying Extract (Paragraph 47) of a letter No. 6, from the Honorable the Court of Directors dated the 12th April last, transmitted to this Department by the Supreme Government, and to request that the Board will furnish the Report therein called for by the Honorable Court.

EXTRACT FROM HONORABLE COURT OF DIRECTORS' LETTER, No. 6 of 1837, dated 12th April, 1837.

PARA. 47. We desire that you will report to us in this Department, what effect the circulation of the new currency has had among the Pottah-holding Ryuts in the Lower Provinces.

No. CCCCXXV.

TO THE COMMISSIONERS OF REVENUE.

No. 425. SETTLEMENTS. Similarity in mode of assessment.

January 12, 1838.—No. 1.

I AM directed by the Sudder Board of Revenue to forward to you, for your information and guidance, the annexed Extract (Paragraphs 26 to 34 inclusive) of a letter from the Honorable the Court of Directors, dated the 12th April last, transmitted to this office from the Revenue Department, under date the 20th October last.

EXTRACTS FROM HONORABLE COURT OF DIRECTORS' LETTER, No. 6 of 1837, dated the 12th April, 1837.

PARA. 26. We observe that heretofore there has been but little similarity in the mode of assessment in the Districts of the Upper Provinces. We know that it may not always be possible to pursue one uniform course in this particular, but we are of opinion that generally speaking this essential principle may be preserved especially in those Districts where neither the forms of public institutions nor ancient usages present impediments.

27. With regard for example, to the practice which exists of forming assessments according to the value of the crops produced, and not according to the value or capabilities of the land, a subject which was noticed by us in our despatch of

Circular, No. 425. Jan. 12, 1838.

the 15th February, 1833, this is a mode of assessment which we find by the Proceedings under review, continues to be observed in many Districts in the Western Provinces, a practice which, as remarked by Lord William Bentinck, must act as a check on industry and discourage cultivation.

28. We are desirous of drawing your particular attention to this subject in especial connection with the cultivation of Cotton, Sugar, Coffee and other staple commodities suited to the home markets.

29. You are aware that the equalization of the duties on Sugar is a subject that has engaged our anxious consideration, and you will have received from us through the Public Department, under date 10th August, 1836, copies of the Act recently passed on this subject. The advantages to individual skill and industry, and to the Commercial Community of India in general, which must result from this measure, will doubtless be very great.

30. The prospect is thus opened to Europeans, and will doubtless be embraced, of investing their capital in the cultivation of staple articles of product in India, and it may be hoped that corresponding benefits to the agricultural community will accompany the extension of more valuable cultivation. It is nevertheles imperative on us not only to watch narrowly the interests of the native population, but to use every means, and embrace every opportunity of improving those interests and ameliorating the general condition of the people.

31. European enterprize and European capital are ever ready to secure the advantages which any changes in State policy, Commercial or Financial may seem to hold out, and this it is not our desire to check. At the same time it behoves us to be something more than quiescent with regard to our native subjects, who having the skill and industry may want the enterprize and capital of the Europeans, and occasionally to lead and assist them in the line of improvement, this we consider to be the true policy of a liberal government, ruling over a people not possessing the knowledge or means of developing all the resources of their native land.

32. No better means of securing this good object can be pointed out than the adoption of such a mode of assessment as shall leave the cultivator in possession of an ample and encouraging remuneration for the exercise of his industry in the growth of articles adapted to the demands of the home market. The policy of long leases and moderate assessments is therefore not only recommended by general principle and general experience, but is enforced by the peculiar circumstances of the time.

33. You are aware that the practice existed at Bombay and Madras as well as in Bengal of making the assessment according to the produce, and not according to the value and capabilities of the lands, and that it was stated that the Revenue could not afford to bear the change contemplated by our instructions on this subject. We trust, however, that this practice is generally discontinued at Madras and Bombay, and that the prohibitory instructions which have from time to time been received from us on this subject, will be kept in view during the progress of the new

Circular, No. 425. Jan. 12, 1838.

settlements in the Western Provinces, and ultimately put a stop to this very objectionable mode of assessment. It is the productive power of the Land and not its actual produce that should be taken as the guide in making the assessments; by this mode the best description of encouragement is given to the cultivator to expend cultivation, and raise crops immediately beneficial and profitable to himself, and such a system, we have on former occasions observed and are still of opinion, would not ultimately be found detrimental to the interests of the State.

34. Where the system of assessing according to the actual produce has been abolished and the character of the soil substituted as the basis of the assessment, the effect of the change has been most beneficial, as is attested by Mr. H. Fraser writing from Delhi, where this system has been for some time in operation.

No. CCCCXXVI.

TO THE COMMISSIONERS OF REVENUE.

No. 426. Misc. Dept.

Want of similarity in form of Account Sales.

January 9, 1838.—No. 2.

THE Sudder Board of Revenue having had occasion to remark that the Account Sales of lands sold for arrears of Revenue, transmitted to this office are seldom alike in form, direct me, with a view to uniformity in future, to forward to you the annexed blank statement for adoption in the several Collectorates comprised in your Division.

Circular, No. 426. Jan. 9, 1838.

Account Sale of Lands sold by Public Auction for recovery of arrears of Revenue at the Collector's Office, Zillah on the or B. S.

1	2	3	4	5	6	7		8		9	10	11	12			13
No. of Lot.	Number of Muhal in Register.	Name of Muhal.	Recorded proprietor.	Portion sold.	Sudder Jumma of the property sold.	Balance principal and interest according to advertisement.		Balance to day of sale with interest inclusive.		Penalty proposed to be levied under the orders of Govt. Para. 3rd dated 28th June 1835	Total balance.	Names of purchasers.	Amount sale.			Remarks.
						Principal.	Interest.	Principal.	Interest.				Deposit at 15 per cent.	Balance.	Total.	Under this head Collector will record 'on whatspecial grounds he proposes to levy 'penalty.'

Circular, No. 427.
Jan. 13, 1838.

No. CCCCXXVII.

TO THE COMMISSIONERS OF REVENUE.

No. 427.
MISC. DEPT.

Knowledge of Persian not a necessary qualification for Deputy Collectors under Reg. IX. of 1833.

January 13, 1838.—No. 3.

I AM directed by the Sudder Board of Revenue to forward, for your information and for communication to the several Collectors and Independent Deputy Collectors under your control, the annexed copy of the orders of Government in the Revenue Department, dated the 19th ultimo, No. 1812, from which you will perceive that his Honor the Deputy Governor of Bengal does not consider a knowledge of the Persian language to be a necessary qualification for the office of Deputy Collector under Regulation IX. of 1833.

LETTER FROM SECRETARY TO GOVERNMENT OF BENGAL TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

REVENUE. I am directed to acknowledge your letter No. 610 of the 8th instant with its enclosure, and to request that you will inform the Board in reply, that in the opinion of the Honorable the Deputy Governor of Bengal a knowledge of the Persian language does not appear to be a necessary qualification for the office of Deputy Collector under Regulation IX. 1833.

No. CCCCXXVIII.

TO THE COMMISSIONERS OF REVENUE.

No. 428.
MISC. DEPT.

Deputy Collectors under Reg. IX. of 1833 should be able to read and speak the vernacular of the Districts to which they may be appointed. These orders to have retrospective effect.

January 9, 1838.—No. 4.

I AM directed by the Sudder Board of Revenue to transmit for your information and guidance, copy of a letter from the Officiating Secretary to Government in the Revenue Department, dated the 28th November last, No. 1682, declaring it to be requisite that Deputy Collectors under Regulation IX. 1833 should be able to read and speak the vernacular language of the Districts to which they may be appointed.

Circular, No. 428. Jan. 9, 1838.

2. The Board desire that you will expressly give information on these points in your future Nomination Statements.

3. The Board are of opinion that these orders ought to have a retrospective effect. You will be pleased therefore to ascertain through the several Collectors and inform this Board of the names of those Deputy Collectors subordinate to them who may not be able to read and speak the vernacular language of the District, in which they are employed, and you will inform such persons that their removal will be recommended unless within six months succeeding the communication of the orders to that effect, they attain this indispensable qualification.

LETTER FROM SECRETARY TO GOVERNMENT OF BENGAL TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

REVENUE. It appears to the Honorable the Deputy Governor of Bengal desirable, for obvious reasons, that Deputy Collectors under Regulation IX. 1833 should possess at least a tolerable ability to read and speak the vernacular language of the Districts to which they may be appointed.

2. I am therefore directed to request that the Sudder Board of Revenue, before submitting nominations of individuals to such situations, will satisfy themselves of the qualifications of the nominees in this respect, either through the Local Officers, or where the nomination may be by the Board, by examination at their own office, of the candidates' acquirements.

3. The results of such inquiries or examinations, will of course be reported with the nomination for his Honor's consideration.

No. CCCCXXIX.

TO THE COMMISSIONERS OF REVENUE.

January 16, 1838.—No. 5.

No. 429. MISC. DEPT.

Declaration that all orders received have been carried into effect.

I AM directed by the Sudder Board of Revenue to desire that, whenever you may have occasion to communicate to any of your subordinates an order, requiring any particular duty to be performed, or any Forms to be submitted for those in previous use, you will exact from such officer a declaration in answer that the order given him has been duly carried into effect.

Circular, No. 430.
Jan. 16, 1838.

No. CCCCXXX.

TO THE COMMISSIONERS OF REVENUE.

No. 430.
Misc. Dept.

Neglect of Circular Orders of 5th September 1836, directing that Kists should be regulated from 1st May 1837, according to English, and not Native, months.

January 16, 1838.—No. 6.

It having been brought to the notice of the Sudder Board of Revenue that, in one of the Districts within their jurisdiction, proper, attention has not been paid to their Circular Orders of the 5th September, 1836, directing that Kists should be regulated from the 1st of May, 1837 according to the English Months, and not those of the Native Calendars, I am directed to request that you will report, for the information of the Board, whether those Orders have been duly carried into effect in the several Districts within your Division.

No. CCCCXXXI.

TO THE COMMISSIONERS OF REVENUE.

No. 431.
Misc. Dept.

Forwarding extract from a letter from Secretary to Government regarding inexpediency of uncovenanted Head Assistants signing letters.

January 16, 1838.—No. 7.

It appears that by an oversight in this office the reply of Government to the 4th Paragraph of the Board's letter, dated 22nd September, 1836, No. 254, was not communicated to the Commissioners, I am therefore directed to forward, for your information and future guidance, the accompanying Extract of a letter from Mr. Secretary Mangles, bearing date 18th October, 1836.

EXTRACT OF A LETTER FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL IN THE REVENUE DEPARTMENT.

Para. 2. I am instructed to take this opportunity of informing the Board, in reply to Paragraph 4, of your letter of the 22nd ultimo, that His Lordship does not think it expedient to authorize the Head Assistants to the Commissioners to sign letters on behalf of those Officers. They have already been authorized to authenticate all copies, and to frank all letters issuing from the Commissioner's office on the public service.

No. CCCCXXXII.

Circular, No. 432. Jan. 9, 1838.

TO THE COMMISSIONERS OF REVENUE.

January 9, 1838.—No. 8.

No. 432. Misc. Dept.

Instructions regarding preparation and transmission of Towjees.

I AM desired by the Sudder Board of Revenue to direct as follows.—

2. The Collector will forward to the Commissioner Duplicate Towjees as at present.

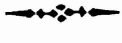
3. The Commissioner will record his resolutions on both of them, and send a copy of his resolutions to the Collector, in order that they may have immediate attention.

4. The Commissioner will forward one copy of the Towjee (instead of two, as at present) to the Board, who will send a copy of their resolutions thereon to the Commissioner, who will cause the same to be entered on the Towjee in his office, and then transmit the Board's Resolutions, in original, to the Collector for his guidance, and to be recorded with the original Towjee in his office. A copy of each Towjee will thus remain for reference and comparison in the three offices.

Prompt realization of Government Revenue and responsibility of Commissioners for the same. Paras. 5 and 6.

5. I am directed to take this opportunity of earnestly calling your attention to the prompt realization of the Government Revenue. If the Local Commissioners do not take efficient and vigorous measures for ensuring the early realization of the Government Revenue, as *it falls due*, it is evident that no orders the Board can issue after a lapse of time can be of any avail to effect the promptitude which is indispensable.

6. The Board, I am directed to observe, hold the Commissioners answerable for the efficient discharge of this important branch of duty in their several Divisions, and the Commissioners will not find the support of the Board wanting whenever failure in this respect may be traceable to the supineness or inefficiency of any of their subordinates.



No. CCCCXXXIII.

TO THE COMMISSIONERS OF REVENUE.

January 16, 1838.—No. 9.

No. 433. Misc. Dept.

Discontinuance of practice of endorsing Bank Notes.

I AM directed by the Sudder Board of Revenue to transmit copies of letters from the Accountant in the Revenue Department, dated 1st No-

Circular, No. 433. Jan. 16, 1838.

vember, and from the Secretary to Government in the Revenue Department, No. 1718, dated 5th ultimo, and with reference thereto, to request that, if the practice of endorsing Bank Notes shall have obtained in any of the Collectorates of your Division, you will issue orders for its discontinuance.

2. You will be pleased to direct your subordinates to keep a register of the Nos. and Dates of notes received and issued, as suggested in the concluding paragraph of Mr. Dorin's letter.

LETTER FROM ACCOUNTANT REVENUE DEPARTMENT TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

I have the honor to acknowledge the receipt of your letter No. 83 of the 17th ultimo, and in reply to state that it appears to me that the plan of requiring Collectors to endorse all Bank Notes paid into their Treasuries is highly objectionable, not only as causing unnecessary trouble and uselessly spoiling the notes, but as rendering Government liable for all forged paper that may be passed designedly through the hands of officers in the Mofussil who have no efficient means of distinguishing good notes from bad.

2. While Secretary to the Bank of Bengal I met with forged notes so well executed that I defy any officer not constantly in the habit of examining Bank Notes minutely to have told the false from the genuine paper.

3. In the forgeries of Company's paper which occurred some years ago, the Bank of Bengal as casual endorser of part of the forged Promissory Notes, was advised that it could not possibly legally resist the liability occasioned by such endorsement, and was accordingly glad to compound for a ready money cash payment with the holder.

4. I imagine that Government would be equally liable for endorsed bank notes, and as Collectors do not send the whole of the bank notes they receive to the Sub-Treasurer, but on the contrary are specially ordered to re-issue all they can, I do not see how they can possibly guard against being imposed upon and against the spurious notes endorsed by them finding their way back into circulation.

5. I may add in conclusion that it is not the practice of merchants to endorse bank notes under any circumstances. Had there been any use to them in doing so, they doubtless would do it; the usual plan is simply to keep a register of the Nos. and Dates of all notes of 50 Rupees and upwards received and issued, and this if not already in force, should I think be insisted on with respect to *all* Bank Notes passing through the hands of public officers in the Mofussil. It is the endorsement alone that I object to.

LETTER FROM SECRETARY TO GOVERNMENT OF BENGAL TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

Circular, No. 433. Jan. 16, 1838.

REVENUE. I am directed by the Honorable the Deputy Governor of Bengal to acknowledge the receipt of your letter No. 574 of the 21st ultimo with its enclosure from the Revenue Accountant, and to request that you will inform the Board in reply, that under the circumstances stated by Mr. Dorin his Honor is pleased to revoke the orders of the 26th September last, by which Collectors were directed to endorse all Bank of Bengal notes paid into their Treasuries on whatever account.

2. The Board are requested to carry into effect the plan of Registry alluded to in the concluding paragraph of Mr. Dorin's letter, if the same be not already in force.

No. CCCCXXXIV.

TO THE COMMISSIONERS OF REVENUE.

January 23, 1838.—No. 11.

No. 434. MISC. DEPT. Difficulty in carrying into effect the new system of Accounts.

I AM directed by the Sudder Board of Revenue to forward to you, for communication to all Collectors and Independent Deputy Collectors under your control, for their information and guidance, whenever they may meet with difficulty in carrying into effect the new system of accounts, the accompanying copy of a letter from the Accountant in the Revenue Department to the Deputy Collector of Monghyr, under date the 2nd instant.

LETTER FROM REVENUE ACCOUNTANT TO THE DEPUTY COLLECTOR OF MONGHYR.

I have the honor to annex for your information copy of a letter to my address from the Officiating Secretary to the Sudder Board of Revenue, dated 7th November last, together with a copy of its enclosures on the subject of Accounts of Khas Muhals in Pergunnah Furkeeah under charge of Mr. E. Drummond.

2. It is to be regretted that Mr. Drummond did not correspond with you on the subject in question prior to his reference to the Commissioner thereon, since if the Khas Muhals under his charge be not recorded on your Rent Roll, as is probably the case, it is not improbable that there are other Muhals of a like character on your Towjee or in your District, the alterations in the accounts of which render-

Circular, No. 434. Jan. 23, 1838.

ed necessary by the discontinuance of the Fuslee year as a year of account, would be applicable equally to the Khas Muhals of the Pergunnah now under reference.

3. In the 3rd Para. of his letter to the Commissioner of the 31st August (which letter embraces the real circumstances of the case) Mr. Drummond appears to have properly described the difficulty which is to be provided for. The portion of demand appertaining to the last 5 months of the Fuslee year, he has apparently no difficulty in ascertaining; with respect however to that portion belonging to the first 7 months for which he can give no demand, as the Jummabundee is not formed until after the seventh month, I would recommend that he assume as the *demand* for that period of any year the *collections* in the first seven months on account of that year, the difference between the collections of the seven months and the demand for the whole year being rated as the demand of the last 5 months of the year, or of any one of them; by this means the demand of the last 5 months will be open to collection during the whole period of twelve months as Current Revenue, and the collections on account of the first 7 months (the demand for that period) whatever they may be, can be leisurely made without distressing the Ryuts.

4. You will be good enough to communicate the tenor of these instructions to the officer in charge of Khas Muhals in Pergunnah Furkeeah with a request that he will do me the favor to correspond with this office in future in matters connected with Accounts, either directly or through you as may be convenient. If the proposition made by me have not the approval of yourself and Mr. Drummond, or be considered impracticable, I shall be glad to learn whether you can suggest a better mode of obviating the difficulty which Mr. Drummond experiences in carrying the new system of Account into effect. I shall also be obliged by your informing me if the Muhals under Mr. Drummond's management are recorded on your Towjee, and if not how he accounts to you for his collections.

No. CCCCXXXV.

TO THE COMMISSIONERS OF REVENUE.

No. 435. Misc. Dept.

Collectors and Deputy Collectors to report separately on management of Khas and Resumed Muhals.—Settlement of Resumed Estates must always be made with

January 23, 1838.—No. 12.

I AM directed by the Sudder Board of Revenue to forward, for the information and guidance of yourself and your Revenue subordinates, the accompanying copy of Paras. 7, 8, and 9 of the Orders of Government in the Revenue Department, dated the 9th instant, No. 53, and of Paras. 4 and 5 of Government Orders bearing date the 28th November last, No. 1710.

Circular, No. 435. Jan. 23, 1838.

2. As now directed, you will be pleased to instruct the Collectors and Deputy Collectors, under your control, to report separately on the mangement of *Khas* and *Resumed* Muhals.

Lakhirajdars. Manner in which Government Estates should be settled.

3. The settlement of resumed estates must be always made, you will observe, with the Lakhirajdars, conformably to recent rules.

4. Paragraphs 4 and 5 of the Orders of Government, dated 28th November, and Para. 8 of the Government Orders, No. 53, of the 9th instant explain the manner in which Government Estates should be settled.

EXTRACT FROM A LETTER FROM THE OFFICIATING SECRETARY TO THE GOVERNMENT OF BENGAL, REVENUE DEPARTMENT.

PARA. 7. His Honor observes that the Board's report from Paras. 14 to 28 relates to the management of *Khas* and *Resumed* Muhals. The Board in the opinion of the Deputy Governor, should have reported separately on the management of each of these two descriptions of Estates.

8. The Khas or Government Estates should be settled in the manner explained in my letter, No. 1710, of the 28th November last upon the Chittagong operation report.

9. Of the Resumed Estates the Settlement should be made with the Lakhirajdars, conformably to the recent rules.

EXTRACT FROM A LETTER FROM THE OFFICIATING SECRETARY TO THE GOVERNMENT OF BENGAL, REVENUE DEPARTMENT.

PARA. 4. The Deputy Governor considers the present system of managing Government Estates to be generally defective; and being desirous that a system should be adopted calculated to ensure the realization of the actual Rental of the Estates, and also to promote the prosperity of the Cultivators he would be glad to be favored with the opinion of the Board as to how far those two important objects would be likely to be attained by adopting the following suggestions.

First. An Estate becoming the property of Government by purchase or otherwise, should be, as soon as possible, surveyed by a Professional Surveyor, and its boundaries marked in a durable manner. Should no Professional Surveyor be available, a Native Ameen might be employed, his work being closely and constantly followed and tested either by the Collector in person or by one of his trust-worthy subordinates.

Second. The Surveyor or Ameen should ascertain and record the number of holdings or farms composing the cultivated portion of the area of every village

Circular, No. 435. Jan. 23, 1838.

included in the Estate, the quantity of land in each holding, with the numbers or names by which the several fields composing that quantity are designated in the village accounts, the name of the occupant of each holding, and the amount of the rent paid by him annually for each field in the three past years.

Third. Each holding should be considered a distinct farm, and the aggregate amount of the annual rents paid in the past 3 years for the several fields composing it, should be recorded as the rent to be demanded from the occupant, to whom if willing to engage for that rent, a lease should be granted for 3, 5, 10 or 20 years, as might be deemed most advisable. The lease should specify the several fields comprised in the holding, and the lessee should be made clearly to understand that during the term of the lease he would not be required to pay a single Rupee in addition to the specified rent whatever kind of produce he might cultivate.

Fourth. Advances of money, bearing a moderate rate of interest, to enable them to cultivate their lands without subjecting themselves to the ruinous demands of native money-lenders, should be made to the ryots, who take leases for their holdings, on the above terms.

Fifth. The Putwarree of each village included in the Estate should receive a liberal salary, and in addition to the duty of keeping the accounts of the village, should be employed to collect the rents assessed on the several holdings comprised in it.

Sixth. As many Estates thus settled as could be efficiently superintended by one person, should be committed to the charge of a Deputy Collector under Regulation IX. of 1833, the superintendence of which should be his sole duty.

5. By adopting such a system of management as that above suggested, the Deputy Governor is of opinion that the improvement of Government Estates would be far more likely to be ensured than by selling them, as recommended by the Board, to private individuals at a Jumma fixed for perpetuity by which the cultivators would be again exposed to the impoverishing exactions, and the other many evils of Zemindaree management.

No. CCCCXXXVI.

TO THE COMMISSIONERS OF REVENUE.

No. 436. Misc. Dept.

Hookamee Tenures, less than 100 Beegahs, situated within limits of a Permanently Estate, escheat to

January 23, 1838.—No. 13.

I AM directed by the Sudder Board of Revenue to forward to you, for your information and that of your subordinates, the accompanying copy of a letter from Government, dated the 2nd January, No. 50, from which you will perceive that his Honor the Deputy Governor of Bengal is

of opinion that a Hookamee tenure, less than 100 Beegahs, situated within the limits of a Permanently Settled Estate, escheats to Government if the Lakhirajdars die without heirs, but his Honor would not consider it expedient in any case for Government to enforce this right.

Circular, No. 436. Jan. 23, 1838.

Government, if Lakhirajdars die without heirs.

LETTER FROM SECRETARY TO GOVERNMENT OF BENGAL TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

REVENUE. I am directed to acknowledge your letter of the 12th instant No. 634 with its enclosures, and to communicate in reply as follows.

2. The Honorable the Deputy Governor with reference to Clause I. Section 4 of Regulation XIX. of 1793, which admits the proprietary right in the land included in Hookamee rent-free tenures to be vested in the Lakhirajdars, is disposed to concur with the majority of the Board, that a Hookamee tenure less than 100 Beegahs situated within the limits of a Permanently Settled Estate, escheats to Government if the Lakhirajdars die without heirs.

3. His Honor however entirely acquiesces in the Board's opinion that it would not be expedient to enforce such right, and he is therefore willing to waive it in favor of the Zemindar both in the Rungpore case, forming the subject of your enclosure, which has occasioned the present reference, and on all future similar occasions.

4. The enclosures of your letter are herewith returned, copies having been kept for record.

No. CCCCXXXVII.

TO THE COMMISSIONERS OF REVENUE.

January 23, 1838.—No. 14.

No. 437. MISC. DEPT.

Names of officers who do not supply correct returns to be handed up to Government.

I AM directed by the Sudder Board of Revenue to forward, for your information, and that of the Revenue Officer under your control, the accompanying copy of Para. 45 of the Board's address to Government, regarding the Bhaugulpore Operation Report for 1836-37, and of Para. 20 of the Orders received in reply, dated respectively as per margin*.

* 31 Oct. 1837—No. 563, 9 Jan. 1838—No. 53.

Circular, No. 437.
Jan. 23, 1838.

EXTRACT FROM THE BOARD'S ADDRESS TO GOVERNMENT.

PARA. 54. Except in Bhaugulpore all these inaccuracies are without explanation which will however be called for: but the Board regret to add that all the pains taken in their office to obtain correct revised returns from the Mofussil in the past seasons have been unavailing: labor is thrown away in detecting inaccuracies which are never reconciled, and manifest errors still stand on the returns uncorrected. The local authorities will be instructed on the present occasion, not only to explain past, but to prevent future discrepancies, and they will be informed that the Board will report for the notice of the Right Honorable the Governor, and for such orders as he may deem necessary, any continued indifference to the important duty of furnishing accurate statements of this description which are required for the information of the Local Government and the Home Authorities.

EXTRACT FROM A LETTER FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL, REVENUE DEPARTMENT.

PARA. 20. The Board's Resolution (Para. 54) to hand up for the censure of Government the names of the Officers, who do not render correct returns, is approved.

No. CCCCXXXVIII.

TO THE COMMISSIONERS OF REVENUE.

January 30, 1838.—No. 15.

No. 438.
MISC. DEPT.
The whole of the balances due for Muhals up to dates of adverti-ements inclusive of all demands for interest to be stated in Lotbundees.

THE Sudder Board of Revenue having observed that in several of the Lotbundees which have been transmitted to this office, the whole of the balance due from the Muhal up to the date of the advertisement, inclusive of all demand for interest, has not been stated, as directed by the Board's Orders Circular of the 16th July 1833, No. 21, modified by Orders of 9th January 1837, No. 5, I am desired to request that you will call upon the several Collectors subordinate to you to be careful in the observance of this rule in future.

Circular, No. 489.
Jan. 30, 1838.

No. CCCCXXXIX.

TO THE COMMISSIONERS OF REVENUE.

January 30, 1838.—No. 16.

No. 439.
Misc. Dept.

Statements of Muhals purchased on account of Government, and Muhals held Khas to be supplied according to form.

THE Sudder Board of Revenue ,having had before them a very unfavorable report of the collections from Muhals purchased on the part of Government, and from Muhals held Khas in one of the Districts within their jurisdiction, are anxious to ascertain the past and present condition of similar estates in your Division. It is accordingly requested that you will furnish, as speedily as possible, statements drawn up, after the Form herewith transmitted, for each Collectorate under your control.

Expediency of placing above Estates under uncovenanted Deputy Collectors.

2. With advertence to recent orders of Government, I am directed by the Board to take this opportunity of pointing out to you the expediency of placing these Estates under the management of Uncovenanted Deputy Collectors. You will be pleased to submit, without delay, Nomination Rolls of whatever number of officers of that class may be required for the efficient conduct of this duty.

Statement exhibiting the result of the management of Muhals purchased on the part of Government from the to the end of 1837.

1 District.	2 Name of Muhal.	3 Date of purchase and price paid.	4 Sudder Jumma.	5 Collections for each year separate.	6 Balances of each year separate.	7 Remarks.
						Here insert the amount charges of Collections incurred in each year and explain how the Lands are superintended by a Deputy Collector or by what other Officer or in farm.

A similar Statement to be furnished of Muhals under Khas management with this difference only, that the third column must be headed "Date of commencement of Khas management."

Circular, No. 440.
Feb. 6, 1838.

No. CCCCXL.

TO THE COMMISSIONERS OF REVENUE.

No. 440.
Misc. Dept.

The Vernacular language of the districts comprised in the Bengal Division of the Presidency to be substituted for Persian in Judicial and Revenue Proceedings.

February 6, 1838.—No. 17.

I AM directed by the Sudder Board of Revenue to forward, for your information, and for communication to all the Revenue Officers under your control, the accompanying copy of a Resolution passed by the Honorable the Deputy Governor of Bengal, under date the 23rd ultimo, directing that in the Districts comprised in the Bengal Division of the Presidency of Fort William, the Vernacular language of those Districts shall be substituted for the Persian in Judicial and Revenue Proceedings, and that the period of twelve months from the 1st ultimo shall be allowed for effecting the substitution.

2. The Board desire your particular attention to the 2nd and 3rd Paragraphs of the Resolution.

3. You will have the goodness to report the progress made in the introduction of the measure on the 1st July and 1st January next respectively, in order that the Board may be enabled to comply with the orders of Government on that head.

RESOLUTION.

* Judicial and Revenue Department, the 23rd January, 1838.

The President of the Council of India in Council having been pleased on the 4th ultimo in conformity with Section 2, No. XXIX. of 1837 to delegate to the Deputy Governor of Bengal all the powers given to the Governor General in Council by that act, the Deputy Governor has resolved that in the Districts comprised in the Bengal Division of the Presidency of Fort William the Vernacular language of those Districts shall be substituted for the Persian in Judicial Proceedings and in Proceedings relating to the Revenue, and that the period of twelve months from the 1st instant shall be allowed for effecting the substitution.

His Honor is sensible that this great and salutary reform must be introduced with caution, involving as it does the complete subversion of an old deeply rooted system.

He therefore vests the various heads of Departments with a discretionary power to introduce it into their several offices and those respectively subordinate to them by such degrees as they may think judicious, only prescribing that it shall be completely carried into effect within the period abovementioned.

For his Honor's information, a report of the progress made in the introduction of this measure will be required on the 1st July next and again on the 1st January, 1839.

Circular, No. 440. Feb. 6, 1838.

Ordered, that a copy of the above Resolution be submitted to the General Department for the issue of instructions to the above effect in respect to the officers subject to that Department.

No. CCCCXLI.

TO THE COMMISSIONERS OF REVENUE.

February 20, 1838.—No. 18.

No. 441. Misc. Dept.

Heading for "Statistic Register" and nature of Native documents to be supplied by Surveyor to Settling Officer.

I AM directed by the Sudder Board of Revenue to inform you that the Deputy Surveyor General has instructed the Surveying Officer employed in your Division to communicate with you on the subject of a proper heading for "the Statistic Register" as it is probable that local circumstances may require some modification of the form in use in the Western Provinces. You will also be pleased to determine in communication with that officer what Native documents should be supplied by the Surveyor to the Settling Officers. The Board wish to know whether a Khusreh and Khuteeonee Asameewar may not be sufficient. The Khusreh might be prepared in the form shewn in the margin, the measurement columns being filled up by the Native Surveyors, and the remainder supplied by the Deputy Collector or other Officer of the Revenue Department who accompanies the party.

No.	Asamee.	Length.	Breadth.	Area.	Description of soil.	Produce.	Rate of rent.

No. CCCCXLII.

TO THE COMMISSIONERS OF REVENUE.

February 20, 1838.—No. 19.

No. 442. Misc. Dept.

Average length of time taken by Summary Suits from institution

I AM directed by the Sudder Board of Revenue to transmit to you the accompanying Extracts, paragraphs 4 and 7, from a letter from the Secretary to Government, Revenue Department, No. 1824, dated 19th December last.

Circular, No. 442. Feb. 20, 1838.

to final decision. Order prescribing Statement of Appeals to Commissioners on Summary Suits rescinded.

2. You will be pleased to furnish the information required in the 4th paragraph of the Government letter with the least practicable delay.

3. You will observe from the latter paragraph that the return of Appeals of summary suits preferred against the decision of the Collectors, and their subordinates, need no longer be submitted.

4. The suits referred to the Civil Court, should be entered in the figured columns with the decided cases "as disposed of," and the number thus referred should be stated in the column of remarks, which should also shew the date of the oldest suit pending at the end of the quarter.

5. You will be pleased to direct the several Collectors to transmit their respective returns immediately the quarter has expired, so that they may reach this office at the latest by the 20th of the succeeding month, any deviation from these orders will be seriously noticed.

EXTRACTS FROM A LETTER FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL, REVENUE DEPARTMENT.

PARA. 4. It is not to be gathered from the statements now supplied, how long is the average time taken by summary suits from institution to final decision. It is desirable, his Honor thinks to know this; and it is requested that the information may be supplied in future.

7. The letter of Mr. Secretary Thomason, dated 4th September 1837, prescribed a statement of appeals to Commissioners on summary suits—this statement not having been prescribed to Commissioners by the Resolutions (approved by Government) of the Statements' Committee, the Orders of 1832 regarding it must be held to be virtually abrogated. It will not therefore be necessary to furnish such a statement, and the Deputy Governor requests that the Orders regarding it issued by the Board to the Commissioners may be recalled.

No. CCCCXLIII.

TO THE COMMISSIONERS OF REVENUE.

No. 443. MISC. DEPT.

Report of interruption to discharge of duties of Deputy Collector under Regulation IX. of 1833, to be made to Civil Auditor.

February 20, 1838.—No. 20.

I AM directed by the Sudder Board of Revenue to request that whenever any interruption to the discharge of the duties of a Deputy Collector under Regulation IX. 1833, may occur, whether by death, or leave of absence, you will report the circumstance for the information of the Civil Auditor.

Circular, No. 444.
Feb. 20, 1838.

No. CCCCXLIV.

TO THE COMMISSIONERS OF REVENUE.

February 20, 1838.—No. 21.

No. 444.
Misc. Dept.
Reference to Statements' Committee regarding all additions and alterations to periodical Statements, Revenue Department.

I AM directed by the Sudder Board of Revenue to forward, for your information, the accompanying Extracts from Paragraph 1st of a letter from Government in the Revenue Department, under date the 30th ultimo, No. 181, and from Paragraph 2nd of a communication made on the 12th July 1836, to the Committee for the revision and consolidation of Periodical Revenue Returns.

EXTRACT FROM A LETTER FROM THE OFFICIATING SECRETARY TO THE GOVERNMENT OF BENGAL IN THE REVENUE DEPARTMENT.

Para. 1. The Deputy Governor has reason to believe that the rule laid down in my predecessor's letter, No. 1001 of the 12th July 1836, for referring to the Statements Committee all additions and alterations' to Periodical Statements in the Revenue Department, has not been very regularly observed.

EXTRACT FROM PARA. 2 OF A LETTER ADDRESSED TO THE COMMITTEE FOR THE REVISION AND CONSOLIDATION OF PERIODICAL REVENUE RETURNS.

"A rule founded on these principles must be circulated for the guidance of all the Authorities subordinate to the Sudder Board, and that body will be requested not to direct the submission of any Periodical Return, nor to alter any statement after it shall have been revised and approved by your Committee, without the previous sanction of Government."

No. CCCCXLV.

TO THE COMMISSIONERS OF REVENUE.

February 20, 1838.—No. 22.

No. 445.
Misc. Dept.
Summary Suits transferred from Bauleah and Moorshedabad.

THE Sudder Board of Revenue desire me to call your attention to the enclosed Circular Order, respecting summary suits under Regulation VIII. 1831, and to request that in your next return, you will include those Districts which have been transferred from ——— to your Division.

Circular, No. 446.
March 14, 1838.

No. CCCCXLVI.

TO THE COMMISSIONERS OF REVENUE.

No. 446.
Misc. Dept.

March 14, 1838.—No 23.

I AM desired by the Sudder Board of Revenue to call your particular attention to their letter Circular, dated 17th October last, No. 184, and to request that you will favor them with your reply at as early a date as possible.

No. CCCCXLVII.

TO THE COMMISSIONERS OF REVENUE.

No. 447.
Misc. Dept.

Sale Advertisements to include a specification of the dates, from which the accumulation of arrears for which Estates are advertised for sale may have commenced. Object of the Order.

March 20, 1838.—No. 24.

As it appears that it is customary with many Collectors to omit in their Sale Advertisements a specification of the date from which the accumulation of the arrears for which the Estate is advertized for sale may have commenced, the Board request that you will instruct the Collectors and Deputy Collectors within your Division to be careful to insert this particular in future.

2. It may be, the Board bid me observe, advisable to acquaint the Collectors subordinate to you that the object of this Order is to provide for all arrears, both principal and interest, up to the date of the Sale Advertisement, being invariably included in that notification, and any omission in this respect in future will involve a serious responsibility.

No. CCCCXLVIII.

TO THE COMMISSIONERS OF REVENUE.

No. 448.
Misc. Dept.

Boundaries of every Muhal and every Mouzah, the Jumma of which

March 20, 1838.—No. 25.

It has been brought to the notice of the Sudder Board of Revenue by the Deputy Surveyor General that it is not the invariable practice of all the Revenue Surveyors to define in their maps the boundary of each

distinct Muhal or Mouzah recorded with a separate Jumma, as well as of each village—it would even seem that sometimes 2 or 3 villages have been mapped together without any demarcation of boundaries. This the Board consider very objectionable, and the Deputy Surveyor General has been requested to enjoin its discontinuance, and to take care that the boundaries of every Muhal and every Mouzah, the Jumma of which is recorded, shall be clearly defined and mapped on survey.

Circular, No. 448. March 20, 1838.

is recorded to be clearly defined and mapped on survey.

No. CCCCXLIX.

TO THE COMMISSIONERS OF REVENUE.

March 27, 1838.—No. 26.

No. 449. Misc. Dept.

I AM directed by the Sudder Board of Revenue to request that the Returns (in duplicate) to the Board's Circular Order, No. 78, dated the 27th October last, for the quarter ending with January last may be furnished at an early date.

No. CCCCL.

TO THE COMMISSIONERS OF REVENUE.

March 27, 1838.—No 27.

No. 450. Misc. Dept.

Misconstruction of Circular Orders of 8th Nov. 1836.

I AM instructed by the Sudder Board of Revenue to transmit copy of a letter from the Commissioner of Moorshedabad, on the subject of a misconstruction of the Board's Circular Orders of the 8th November 1836, and to inform you that the Board, entirely concurring in Mr. Lowis' view of the case, desire to be informed whether an error similar to that noticed by him has obtained in any of the Districts of your Division.

2. The Orders of Government and the Board's Circular above referred to, do not authorize the Revenue Officers in any case to anticipate the demand as fixed by the original Kistbundee established at the time of settlement—and the demand of the consolidated Kist or Kists must be so timed as not in any way to infringe on that engagement.

Circular, No. 450. March 27, 1838.

LETTER FROM COMMISSIONER OF MOORSHEDABAD TO THE SUDDER BOARD OF REVENUE, FORT WILLIAM.

In case the same error have been made elsewhere, I have the honor to state, for the information of the Board, that in the Moorshedabad District the Circular Orders of the 8th November 1836, forwarded with the Board's of the 26th idem, No. 55, have been so construed as in some cases to anticipate the demand of Government according to the original engagement against the Malgoozars; that is, one of the two (or of the three Kists as the case may be) according to the reduced number of Kists, prescribed in the Orders quoted, have been made to comprize more of the annual Revenue than was due, up to the date of enforcing payment, according to the original Kistbundee. Sales have been made enforcing these demands for money which, according to the engagements of the parties at the time of the settlement, was not due. Such arbitrary demand I consider altogether illegal, and I have accordingly reversed the sales to which I refer, as the Board will learn from a perusal of the accompanying letter of this date to the address of Mr. Collector Forbes and which I take the liberty of forwarding as containing a full exposition of my view of the case.

LETTER FROM THE COMMISSIONER OF MOORSHEDABAD TO THE COLLECTOR OF MOORSHEDABAD.

In reply to your letter of the 27th January, No. ——, I have to state that there is nothing, in my opinion, in the Circular Orders of the 8th and 26th November to which you refer, to warrant the course, you have adopted, of enforcing payment of their Revenue by the Malgoozars of Moorshedabad before it fell due.

2. These Orders were meant, I apprehend, as a relief to the people. The petty proprietor paying 10 Rupees was not to be harassed by notices of sale, &c. when each minute subdivision of his yearly payment fell due according to his original Kistbundee; but payment was to be enforced only once in the year, and that of course after the whole was due; so in other cases, the first of the two Kists of the proprietor paying 50 Rupees should only have embraced that portion of his yearly Revenue actually due according to his original Kistbundee, upon the day fixed for the payment of the aforesaid first Kist; and the proprietor paying 100 Rupees ought not to have been called upon for the exact third part of that sum at the end of the first four months of the year, but only for the portion of his Revenue due up to that time according to his original engagement.

3. As the arbitrary enforcement of the payment of money before it falls due, is identical with the exaction of money which is not owing at all, I am satisfied that the sale for an arrear not due according to the engagement actually entered into by the Malgoozar would not stand in any Court of Justice, and that the mere order of any authority, without a distinct act of legislature could not do away with the illegal characteristic of such a proceeding.

Circular, No. 450. March 27, 1838.

4. With reference to the third Para. of the letter now replied to, I have to request that the enforcement of the Government demand be made on the principle above laid down, consulting to the utmost the convenience of the people, upon the principle laid down for Behar in Section 86, Regulation VIII. 1793, but in no case anticipating the Government demand without their express consent.

5. The sales of most of the land mentioned in your memorandum have been already formally reversed ; the others shall follow as the account sales are received.

No. CCCCLI.

TO THE COMMISSIONERS OF REVENUE.

March 27, 1838.—No. 28.

No. 451. Misc. Dept.

Original documents when not returned to be brought to notice.

IT having occasionally happened that original documents have not, with the orders on the case, been returned from this office, to the authorities from whom they were received from oversight of the person charged with that duty, I am directed by the Sudder Board of Revenue to request that whenever such an oversight may occur, you will immediately bring the circumstance to their notice.

No. CCCCLII.

TO THE COMMISSIONERS OF REVENUE.

April 3, 1838.—No. 29.

No. 452. Misc. Dept.

No date, and subject of letters replied to, always to be given.

I AM directed by the Sudder Board of Revenue to call your particular attention, and that of your subordinates, to the accompanying copy of the late Board's Circular Orders, No. 4511, dated the 28th August 1827.

2. You will be pleased, in conformity therewith to specify on all occasions not only the No., date, and subject of the letter to which you reply, but also invariably give the dates, and Nos. of correspondence to which you may have occasion to refer, in the body of your letters.

Circular, No. 452.
April 3, 1838.

TO THE COLLECTOR OF———.

As a very great convenience would be derived in the Record Department of this office if, in acknowledging the receipt of letters from the Board of Revenue, you were to specify the number of the letter to which you are replying, as well as the date and subject, I am directed by the Board of Revenue to request that you will do so in future.

No. CCCCLIII.

TO THE COMMISSIONERS OF REVENUE.

No. 453.
Misc. Dept

Disposal of temporary and permanent Settlements.

April 6, 1838.—No. 29, A.

THE Board with reference to the Circular of the 22nd September 1836, No. 137, and the 9th Para. of the Orders of Government, dated 30th August preceding*, having received no settlements from you for transmission to Government, wish to know how many temporary settlements you have disposed of, and how many permanent settlements you have investigated up to this date, and therefore request you will give this information as soon as possible, as until received, the Board are prevented answering a reference from the Government on the subject of expediting the issue of final orders on settlements.

* "That no Commissioner keep a greater number of settlements with intention to report on them to the Board than he can promptly take up and dispose of and than are necessary, to enable him to judge of the manner in which each of the Settling Officers conducts the settlements. On the contrary that he will transmit every settlement as reported by the Settling Officer direct to the Board reserving only a number not exceeding six from each Settling Officer of each district for his own examination and report."

2. In the event of any permanent settlements being pending in your office, you are requested to state the number and why they have not being transmitted to this office.

No. CCCCLIV.

TO THE COMMISSIONERS OF REVENUE.

No. 454.
Misc. Dept.

Dispensing with certain statement called for by Circular Order, of 30th January, 1838.

April 10, 1838.—No. 30.

I AM directed by the Sudder Board to acquaint you that, unless prepared and ready for dispatch, the Board dispense with the statement called for by my Circular of the 30th January, and authorize your exempting in like manner the Collectors in your Division who may not have supplied the information from the exigency of that Order.

Circular, No. 455.
April 17, 1838.

No. CCCCLV.

TO THE COMMISSIONERS OF REVENUE.

April 17, 1838.—No. 31.

No. 455.
Misc. Dept.
Transmitting extract from Resolution of Government of India.

IN conformity with Orders of Government, dated 27th ultimo, I am directed by the Sudder Board of Revenue to transmit, for your information and guidance, and that of your subordinates, the accompanying Extract, Paras. 1 to 6 from the Resolution of the Government of India in the Revenue Department, dated 26th March 1838.

EXTRACT FROM THE RESOLUTION OF THE GOVERNMENT OF INDIA IN THE REVENUE DEPARTMENT.

Lands appropriated to growth of Sugar subject to same assessment as land of the same quality and advantages under ordinary crops, &c. &c.

Resolution. It is satisfactory to the Honorable the President in Council, as it is also to the Right Honorable the Governor General of India, to whom these papers have been submitted, to perceive from their persual that the just principle as laid down by the Honorable Court, that lands appropriated to the growth of sugar, should be subject to the same assessment as land of the same quality and advantages under ordinary crops, seems to have been, as far as the Government and its Officers are concerned, fairly though not without occasional exemptions, acted upon throughout British India; and his Honor in Council has no doubt that the attention which has now been attracted to this subject, the almost general admission, though in some instances with some confusion of argument, of this principle, and the caution which will be inculcated in cases in which a deviation from the right course has been brought to notice, will, in framing the basis of a general revenue assessment, or with lands under public control, secure a general acquiescence in the wishes of the Honorable Court and of the Government.

Want of capital among cultivating classes a bar to adjusting rent of land according to its productive powers, &c. &c.

2. It is clear, however, the President in Council remarks, that the frequent want of capital among the cultivating classes must interfere materially, in practice with the operation of the principle of adjusting the rent of land according to its productive powers. For land of the best quality will sometimes be found in the possession of a Ryut, having a right of perpetual occupancy, without capital, intelligence, or enterprize, sufficient to enable him to turn it to the best account. In such a case, it is obvious that though in theory the land ought to be valued according to its productive powers or at least, according to the rate, which competition, if the land were let to the highest bidders, would assign to it, its rent must, in fact, be regulated by the powers of its cultivator; whilst the next field, paying, perhaps, twice as much rent, is yielding a double profit to the tenant. This

Circular, No. 455. April 17, 1838.

state of things appears from the passage quoted on the margin* from Mr. Commissioner Williamson's report of the 8th October, 1836, to have suggested to the mind of the Acting Collector of Ahmedabad, a doubt as to the propriety of the change in the system of assessment directed by the Honorable Court; but it is clear that it is far better that the Government should bear the loss of revenue resulting from the poverty and ignorance of the lower classes of its agricultural subjects, until it can remedy those evils by giving them instruction and better institutions, than that a self-destructive attempt should be made to find compensation for that loss, by imposing an additional cess upon the intelligent employment of capital in the cultivation of the more valuable products.

* "The only objection stated by the acting Collector is, that the cultivation of valuable crops being very much more expensive, than that of the ordinary grains, requires considerable capital, and that, consequently, in cases where valuable land capable of producing such crops, belongs to persons in various circumstances, the assessment may be a very fair one, but from the owners being unable to take full advantage of the powers of the soil, the rate will be more than they can pay, and they will either be ruined, or forced to throw up their land instead of finding the assessment suit itself to the crops, they may be able to grow, as it does at present."

Caution as to misconception, &c. arising from the fact that land appropriated to the cultivation of Sugar is generally of a superior description, &c. &c.

3. It seems also necessary to point out, as a caution, that some misconception, some false reasoning, and possibly something of error appear to have arisen from the fact, that the land appropriated to the cultivation of sugar, will generally be good and well irrigated, and well situated; and though the value of the crop is said not to be taken as the ratio of rent yet it has been taken as a proof of the productiveness of the soil, which is admitted to be the fairest ratio of rent. It is undoubtedly true, that the actual produce must always be considered in estimating the productiveness of land. But it is obvious, that if large profits should be derived from the cultivation of sugar, or other superior products, upon rich lands, capital will be applied to bring the poorer into competition with the richer soils, and a test of profit as derived from the actual produce, will be a false one, until the party by whom capital has been invested in the manner stated, have recovered it with interest from the profits of his speculation; after which period, of course, the poorer soil improved and rendered capable of bearing the more profitable crops by the application of capital, will be in exactly the same predicament as the soils naturally more fertile. It must, therefore, be strongly impressed upon those who have to fix the Government tax on land, that they should look to soil, to climate, to productiveness and other advantages, and not to the particular crop, that may be cultivated, for their guidance. The Sudder Board in Bengal will be instructed in the instances in which a deviation from this principle, as has been the case in Arracan, or any hazard of misapprehending it, as appears to be possible in Cuttack,—has been brought to notice in the reports which they submitted to the Deputy Governor, or may manifest itself in any future proceedings of the Mofussil authorities, clearly and decisively to state the views and the wishes of the Government. An intimation of a similar tenor will also be conveyed to Bombay, in portions of which Presidency, a partial exception to the more salutary practice, appears, to a greater degree, to have prevailed.

Circular, No. 455. April 17, 1838.

Encouragement to the cultivation of Sugar over other produce of the land, &c. &c.

4. The President in Council observes, that the Board in Calcutta seem to understand it to be the wish of the Government, especially to stimulate the cultivation of sugar. It is the wish of the Government to see it relieved, as far as financial circumstances will, at present, permit, from all discouragement, and impolitic taxation; but his Honor in Council is far from desiring that encouragement should be given to it, over any other produce of the land, for the same, and in some instances, greater advantages would be derived to Great Britain and to this country, in the successful cultivation of hemp, of cotton, of silk, and of a variety of other substances than in that of sugar. No such special encouragement, therefore, as the exemption from stamp duties of sugar transactions as suggested by the Sudder Board, can properly be granted. Indeed the facts, in regard to the exports of Sugar and Rum to Great Britain during the years 1835-36, and 1836-37 respectively, stated on the margin*, demonstrate that the equalization of duties on the former article, has greatly stimulated the shipments to the home market, and probably production; the prices obtained, as they appear upon the price-current last received, prove the experiment will be abundantly tried; and the profit which will be reaped upon the transactions, in which the sugar has been well prepared, will be more efficacious towards encouraging its careful manufacture, than any premium of the nature proposed that could be granted by Government.

	1835-36. Rupees.	1836-37. Rupees
* Great Britain, ...	16,89,958	33,20,747
Bombay and Coast of Malabar,	18,27,988	12,80,032
Arabian and Persian Gulphs, ..	2,69,021	2,66,916
Rs.	37,87,867	48,67,695

Reference to Agricultural Society about nature of the Otaheite cane, &c. &c.

5. The reference to the Agricultural Society, founded upon the recommendation of the Calcutta Board of Revenue, as quoted on the margin*, must in the first instance, be confined to a request for information upon the nature of the Otaheite, which his Honor in Council presumes to be the the same as the Mauritius cane, upon its growth, its mode of cultivation, its success in different Districts and the estimation in which it is held; for he supposes that any quantity of the cane may now without difficulty be obtained in India, and the expensive project of freighting a ship for its importation need not be entertained. Indeed the President in Council is of opinion that in such cases, the Government should rarely do more than promulgate such information as may be depended upon, and leave it to others to act upon it as may best seem to them likely to promote their interests. In regard to the present matter, His Lordship, the Governor General states, that, "it has come within his own observation that in some Districts, the cultivation of the Otaheite cane is not altogether popular, from its being supposed to be more liable to destruction by insects than the commoner descriptions of plant, and that in another District, though yielding abundance of syrup, which for purposes of confectionary, finds a good price in the bazar, it is for the manufacture of exportable

* "The quality of the cane may also be much improved by the introduction of canes of a kind superior to those of ordinary native cultivation, and were the Government to import direct from Otaheite independently, or in connection with the Agricultural and Horticultural Society, a cargo of cuttings, and then distribute them among the Khas Mahals and generally throughout the country, either gratis, or at the lowest remunerating price, there can be no question that the object in view would be materially facilitated."

Circular, No. 455. April 17, 1838.

sugar said to be comparatively unprofitable. It certainly behoves the Government to be very cautious in taking any step, by which it might become, even indirectly, responsible for the speculations of individuals in the culture of this or any other particular description of Sugar-cane.

Equalization of duties upon Rum.

6. The questions connected with the excise on Rum, discussed in the papers noted on the margin*, will be referred for consideration to the General Department, as will also the duty of applying to the home authorities for the same equalization of the duties upon Rum, as has been accorded in regard to Sugar, upon which point the opinion of the Right Honorable the Governor General entirely concurs with that expressed by His Honor in Council in Para. 10, of his Officiating Secretary's letter to Mr. Secretary Macnaghten, dated the 15th of January last.

* Para. 29 of Calcutta Sudder Board's Report of 28th of December 1837.
Para. 9 of Mr. Officiating Secretary Mangles' letter to Mr. Secretary Macnaghten, dated 15th of January 1838.
Para. 5 of Mr. Secretary Macnaghten's reply of the 16th ultimo.

No. CCCCLVI.

TO THE COMMISSIONERS OF REVENUE.

May 1, 1838.—No. 32.

No. 456. Misc. Dept. Uniformity in preparation of Account Sales.

WITH a view to obviate any misunderstanding that may arise, and to ensure uniformity in the preparation of Account Sales, I am directed by the Sudder Board of Revenue, in continuation of my Circular, No. 2, of the 9th January last, to forward, herewith, for your information and guidance, copy of a letter No. 133, this day addressed to the Officiating Commissioner of Patna, in explanation of the form previously sanctioned.

TO COMMISSIONER OF PATNA.

I am directed by the Sudder Board of Revenue to acknowledge the receipt of your letter No. 2138, dated the 10th ultimo with its accompaniment, requiring further information relative to the Form of Account Sale, circulated for adoption in my letter No. 2 of the 9th January last.

Question 1.

2. The Board desire me to observe in reference to your suggestions that in column 7 should be entered only, the balance due *on* the advertisement, *i. e.* the advertised balance with interest to the date of advertisement, less the amount payments made to the day of sale.

Question 2.

3. Other orders of the Board provide that every advertisement of sale shall include the *entire* balance (whether Hal or Bukya) outstanding at the date of

advertisement, but being due one complete month before that date, and Collectors will be held strictly responsible for any deviation from this rule.

Circular, No. 456. May 1, 1838.

4. In column 8 must be entered the balance which has accrued, subsequent to the date of that noted in the advertisement, and up to the day of sale.

Question 2.

5. You will of course understand that an Estate is liable to sale only for the arrears exhibited in column 7. Those included in columns 8 and 9, are added merely to shew the amount which is to be provided for out of the proceeds of the sale.

6. The total balance in column 10 will be composed of the several sums exhibited in columns 7, 8 and 9.

Question 3

7. In conclusion, I am desired to request that the headings of columns 7 and 8, may be altered as follows:

Col. 7. "Advertised Balance, Principal and Interest still due, or at the time of putting up the lot."

Col. 8. "Subsequent demands with interest up to the day of sale, to be provided for from the proceeds of sale."

No. CCCCLVII.

TO THE COMMISSIONERS OF REVENUE.

May 8, 1838.—No. 33.

No. 457. Misc. Dept. Misapprehension in regard to intent of 2nd paragraph of C O No 24, dated 20th March

IN order to prevent any possible misapprehension on the part of the Collectors of your Division, regarding the intent of the 2nd Paragraph of Circular Order, No. 24, dated 20th March, I am directed by the Sudder Board of Revenue to request that you will instruct them to insert the words "*legally due*" immediately after the word "*interest*" in the Paragraph in question.

No. CCCCLVIII.

TO THE COMMISSIONERS OF REVENUE.

May 15, 1838.—No. 34.

No. 458. Misc. Dept. Securities of Darogahs, &c. of Salt Dept. &c.

I AM directed by the Sudder Board of Revenue to subjoin Extract from a letter from the Secretary of the Board of Customs, Salt and

Circular, No. 458. May 15, 1838.

Opium, on the subject of Securities of Darogahs, &c. of the Salt Department, to which they request your attention.

2. You will have the goodness to instruct the Collectors and Deputy Collectors in your Division to be careful to afford to the Agents and Superintendents in the Salt and Opium Departments timely intimation of sales of property circumstanced as described in the Extracts alluded to.

EXTRACT FROM A LETTER FROM THE ACTING SECRETARY OF THE BOARD OF CUSTOMS, SALT AND OPIUM.

Mode of procedure in regard to property pledged in security by Salt Darogahs, &c.

PARA. 6. Two officers of the Salt Department who are familiar with the details of the revenue branch of the service* have suggested as follows. That a list of the property pledged in security by Darogahs &c. in the Salt Department should be furnished half-yearly to the Collector, in whose jurisdiction the property lies, with a request that when a sale of property so pledged be finally confirmed, he, the Collector, would be pleased to direct (a standing order to that effect being recorded in the Collector's Office) his Serishtadar, or competent officer, to forward official intimation to the Agent or Superintendent, as the case may be, to enable the latter to require fresh security from the party whose security has become void by the sale in question. It is further observed that as the principal sales take place twice a year, a compliance with this recommendation would entail very little trouble on the Collectors.

* Mr. A. Trotter and Mr. Belli.

7. It is with reference to the above points that this Board is desirous of advice from the Sudder Board of Revenue. Should the Sudder Board see nothing likely to impose unreasonable trouble or otherwise objectionable in the proposition to require the Collector's assistance in the manner suggested, they would perhaps in that case be pleased, to issue such instructions as may be necessary to those officers who are under their authority and this Board will give further directions on the subject to their own subordinates.

No. CCCCLIX.

TO THE COMMISSIONERS OF REVENUE.

May 29, 1838.—No. 35.

No. 459. MISC. DEPT. Entry of Muhals upon, and their removal from, the Towjee.

I AM directed by the Sudder Board of Revenue to communicate, for your information, and that of your subordinates, Extract of a letter Paras. 4, 5, 6, 7 and 8 from the Officiating Secretary in the Revenue

Circular, No. 459. May 29, 1838.

Department, on the subject of the entry of Muhals upon, and their removal from, the Towjee.

2. The Board desire to be informed what has hitherto been the practice in the several Districts of your Division, and you will be pleased to mention any objection that may occur to you to the rules now communicated.

3. In the mean time you will be careful to see that those rules are observed in the preparation of the Towjees.

EXTRACT FROM A LETTER FROM THE OFFICIATING SECRETARY TO GOVERNMENT IN THE REVENUE DEPARTMENT.

PARA. 4. I am directed to take this opportunity of observing that some inaccuracy of practice is understood to prevail in certain Districts under the Board with regard to the entry of Muhals upon, or their removal from, the Towjee. In the Deputy Governor's opinion, the following should be the invariable rule on this head.

Rules in regard to entry of Muhals upon or their removal from the Towjee.

5. All Muhals *settled* whether permanently or temporarily whether with a Malgoozar or a Farmer or Ryutwar of which the settlement has been confirmed by competent authority should be *on* the Towjee of the District, and those to be newly placed there under this rule, should be entered immediately on receipt of confirmation of Settlement from the Government or the Board.

6. But this is not to comprise Muhals not hitherto in the Towjee awaiting settlement which pending the proceedings of the settling officer, are temporarily farmed out or given in charge to individuals.

7. A Muhal once on the Towjee should never be struck off without the sanction of Government, and no Muhals should be struck off by reason of being purchased by Government as is understood sometimes to be done. If any Muhals be in the latter predicament they should at once be restored to their place in the Towjee.

8. The *only* reason which admits of a proposal to Government to strike a Muhal off the Towjee is that it has been lost altogether by the action of rivers or other similar causes.

No. CCCCLX.

TO THE COMMISSIONERS OF REVENUE.

May 29, 1838.—No. 36.

No. 460. Misc. Dept. Commissioners whose salaries are limited to 35,000

I AM directed by the Sudder Board of Revenue to send you the accompanying copy of a letter from Government in the Revenue Depart-

Circular, No. 460. May 29, 1838.

Rs. are authorised to draw 250 Rs. travelling allowance.

ment, under date the 8th instant, No. 805, and of its accompaniment, from which you will observe that Commissioners whose salaries are limited to 35,000 Rupees per annum, are authorized to draw travelling allowance at the rate of Rupees 250 per mensem during their actual absence on tours of duty from the Sudder Station.

LETTER FROM THE OFFICIATING SECRETARY TO GOVERNMENT OF BENGAL TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

Letter from Chittagong Commissioner, dated 26th March 1838. (No. 16.)
Ditto Moorshedabad, dated 31st March 1838
To Officiating Secretary, Supreme Government, dated 10th April 1838. (No. 615.)
From ditto in reply (No. 54), dated 30th April 1838.

Revenue. I am directed by the Honorable the Deputy Governor of Bengal to request that you will lay before the Board, copies of the correspondence noted on the margin*, in order that the purport thereof may be communicated by them to the several Commissioners of Revenue.

LETTER FROM COMMISSIONER OF CHITTAGONG TO THE OFFICIATING SECRETARY TO THE GOVERNMENT OF BENGAL.

I have the honor to refer to the orders of the Government of Bengal, communicated in Mr. Secretary Mangles' letter No 104, dated 26th January 1836, by which a travelling allowance of Co.'s Rs. 3,000 per annum is assigned to the officer actually performing the duties of the office of Commissioner of the 16th division, and to solicit as the Civil Auditor has declined to pass my bills for that amount, that that officer may be instructed to continue to audit them as heretofore.

2. I would respectfully submit to his Honor the Deputy Governor of Bengal that, effectually to supervise the proceedings of the numerous surveying, measuring, settling and collecting officers employed under me in this Division, and a large portion of them (I allude to the Uncovenanted Deputy Collectors in Zillah Chittagong) and the Surveyors of Chittagong and Buldakhall subject to my immediate control, an ubiquity of motion involving a very considerable expense more than was required at the time these orders were issued is necessary, and I do not believe it to be his Honor the Deputy Governor's wish or intent that the more I exert myself in the supervision and personal direction of my subordinate officers, the less should be the remuneration allowed by the Government for my services—a necessary consequence of my being deprived of the above travelling allowance.

4. I would further respectfully take the liberty to remark that in the prosecution of my duty in this Division, I have to visit portions of the Dacca and Mymensing Districts, as a portion of Pergunnah Buldakhall lies in these Districts, and under the circumstances stated, I solicit, at the hands of Government, a continuation of the travelling allowance awarded by them to my predecessors for the performance of the duties of this office.

Circular, No. 460.
May 29, 1838.

LETTER FROM COMMISSIONER OF BAULEAH TO THE OFFICIATING SECRETARY TO THE GOVERNMENT OF BENGAL.

I have the honor to request that you will submit, for the consideration of the Honorable the Deputy Governor, this application to be allowed to draw the usual travelling allowances paid to Commissioners from the date of my appointment to this Division. The Division is the most extensive in Bengal being about 400 miles in length; and as the districts are nearly all unhealthy, I hope I shall be considered entitled to the same remuneration as other officers of the same grade.

LETTER FROM OFFICIATING SECRETARY TO GOVERNMENT OF BENGAL TO THE OFFICIATING SECRETARY TO THE GOVERNMENT OF INDIA.

I am directed by the Honorable the Deputy Governor of Bengal to forward, in order to their being laid before the Honorable the President in Council, the accompanying letters* from the Commissioners of Chittagong and Moorshedabad† soliciting travelling allowances.

* No. 16, dated 26th March 1837.
† Dated 31st ditto.

2. Under the Resolution of the Government of Bengal, dated 20th October last, and approved by the Supreme Government on the 30th of the same month, Rs. 3,000 per annum were granted to Mr. Gordon, Commissioner of Dacca, as "the only officer of that grade affected by the abolition of the Bauleah Division who does not receive travelling allowance." Since that time Mr. Jackson having succeeded Mr. Lowis at Moorshedabad, has precisely the same claim to a travelling allowance as Mr. Gordon had, and in His Honor's opinion should receive it.

3. Mr. Harvey's claim though not precisely similar in circumstances, is yet in the Deputy Governor's opinion quite as strong as Mr. Jackson's and should be conceded accordingly.

LETTER FROM OFFICIATING SECRETARY TO GOVERNMENT OF INDIA TO THE OFFICIATING SECRETARY TO THE GOVERNMENT OF BENGAL.

REVENUE. I am directed to acknowledge the receipt of your letter No. 615, dated the 10th instant, with its enclosures; and to request that you will inform the Honorable the Deputy Governor of Bengal, in reply, that as the President in Council thinks it very desirable, that the several Commissioners of Revenue appointed since the receipt of the Honorable Court's orders, limiting the salary of that office to Co.'s Rs. 35,000 per annum, should be encouraged to move frequently about their respective jurisdictions, many of which have recently been increased in size by the abolition of the 13th or Bauleah Division, and in all of which very extensive and important settlement operations are in progress, he is pleased to authorize the grant to those officers of travelling allowance at the rate of Rs. 250 per mensem, to be drawn during their actual absence on tours of duty from their respective Sudder stations.

Circular, No. 460. May 29, 1838.

2. This travelling allowance to be reckoned by the day will be drawn by the officer actually in charge of the Commissionership, whether a permanent incumbent or officiating for that functionary.

3. This arrangement does not supersede that sanctioned on the 30th of October last, in relation to Mr. Commissioner Gordon.

4. The original papers which accompanied your letter are herewith returned, copies thereof having been kept for record.

No. CCCCLXI.

TO THE COMMISSIONERS OF REVENUE.

May 29, 1838.—No. 37.

No. 461. Misc. Dept. Omissions in Reports of Settlements submitted for confirmation and rules to be adopted in consequence.

THE Sudder Board of Revenue have frequently had occasion to notice important omissions in the reports of Settlements submitted for confirmation, and in the manner in which subordinate Lakhiraj tenures have been disposed of by the Settling Officers.

2. You will be pleased to require all Settlement Officers, subordinate to your jurisdiction, to certify in their reports that the prescribed notices were issued, and the cases duly disposed of under the provisions of Section 5, Regulation IX. 1825, and also that in cases in which they may have upheld such tenures, copies of their decisions have been transmitted to the Commissioner of Revenue, as required by Section 4, Regulation III. 1828.

No. CCCCLXII.

TO THE COMMISSIONERS OF REVENUE.

May 29, 1838.—No. 38.

No. 462. Misc. Dept. Rule for regulation of the grant of Malikana in cases of Settlement of Resumed Lakhiraj lands being made with late Lakhirajdars.

I AM directed by the Sudder Board of Revenue to send you, for the information and guidance of the several Settlement Officers in your Division, the accompanying copy of the Orders of Government in the Revenue Department, under date the 8th instant, No. 796, directing that the accompanying new Rule for the Regulation of the grant of Malikana,

in cases of settlement of Resumed Lakhiraj lands being made with the late Lakhirajdars, be substituted for the Rules Nos. 3, 4, and 5 of the Badshahee, and Nos. 4, 5, and 6 of the Hookamee rules approved by Government on the 5th June last.

Circular, No. 462. May 29, 1838.

LETTER FROM OFFICIATING SECRETARY TO GOVERNMENT OF BENGAL, TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

REVENUE. In reply to your letters No. 86 of the 27th February last, and No. 229 of the 1st instant, with their respective enclosures, I am directed by the Honorable the Deputy Governor of Bengal to communicate, for the information and guidance of the Board, the annexed Rule for the Regulation of the grant of Malikana in cases where the settlement of Resumed Lakhiraj lands is made with the late Lakhirajdars, which his Honor, with the sanction of the Honorable the President in Council, has been pleased to substitute for Rules Nos. 3, 4, and 5 of the Badshahee, and Nos. 4, 5, and 6 of the Hookamee Rules, approved by the Supreme Government on the 5th of June last.

RULE.

When the Settlement of lands included in a Resumed Grant shall be made with the Lakhirajdars, if the person claiming to be proprietor or Malik of the lands shall have received Malikana in money, kind or land, within the twelve years antecedent to the Resumption of the tenure, or have preferred a well founded claim thereto before a competent tribunal within that period, he shall, after the Resumption, receive from Government in perpetuity an annual allowance, which shall not in any case exceed 10 per cent. on the net rental*, at the time of settlement, to be paid to him by the Collector.

* NOTE. By net rental is meant the rental minus the usual deduction for expences and risks.

No. CCCCLXIII.

TO THE COMMISSIONERS OF REVENUE.

May 29, 1838.—No. 39.

No. 463. MISC. DEPT.

Payment and audit of monthly bills of Surveyors.

I AM directed by the Sudder Board of Revenue to transmit to you, for the information and guidance of the Collectors and Deputy Collectors, in charge of Treasuries in your Division, copies of a letter from the Deputy Surveyor General to the address of the Secretary to Government, Revenue Department, and of the Government Order, received in reply relative to the payment and audit of the monthly Bills of Surveyors.

No. 463.
May 29, 1838

LETTER FROM DEPUTY SURVEYOR GENERAL, TO THE OFFICIATING SECRETARY TO THE GOVERNMENT OF BENGAL.

The delay and inconvenience which attend the existing mode of auditing the Survey Bills in Bengal, having been represented by some of the Surveyors, I do myself the honor to annex Extract of a letter from Mr. Secretary Macsween, dated 25th November 1833, and to suggest that the mode therein proposed (which has since been followed in the North Western Provinces) be in future adopted respecting the monthly Bills of the Eastern Surveys.

2. The document above referred to, was not at hand, when my countersignature was adverted to in No. 105 of 12th January last.

EXTRACT OF A LETTER FROM MR. SECRETARY MACSWEEN, TO THE SUDDER BOARD OF REVENUE, WESTERN PROVINCES.

His Lordship in Council concludes that the expense charged in these Bills for Native scholars is included in the Establishments sanctioned on the 22nd September last, and is not in excess of those Establishments, and it occurs to him that as soon as the new Establishments shall have come into operation, the *authorized* Survey charges of all the Divisions should be included in one Abstract monthly, the Deputy Surveyor General should be authorized to pass all the items, that have been sanctioned by Government, and the original Bills being returned to the parties with Captain Bedford's endorsements will be sufficient authority for the payment of the amount by the Disbursing Officers who will transmit the Abstract to the Civil Auditor. The Civil Auditor will consider the superscribed order as sufficient authority to audit the Bills within the authorized scale of each Establishment. The necessary details being as usual entered on each Schedule, with a declaration on honor by the Surveyor drawing for the amount.

LETTER FROM THE OFFICIATING SECRETARY TO GOVERNMENT, TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

REVENUE. In reply to your letter No. 182 of the 17th instant, I am directed by the Honorable the Deputy Governor of Bengal to forward for the information of the Board, copy of a letter this day addressed to the Civil Auditor.

The enclosures of your letter are herewith returned, copies having been kept for record.

LETTER FROM THE OFFICIATING SECRETARY TO GOVERNMENT, TO THE CIVIL AUDITOR.

REVENUE. I am directed by the Honorable the Deputy Governor of Bengal to transmit copy of a letter from the Deputy Surveyor General with its enclosure, and to request that the course proposed by him for the audit of the monthly Bills of the Eastern Surveys may in future be adopted.

No. CCCCLXIV.

Circular, No. 464. May 29, 1838.

TO THE COMMISSIONERS OF REVENUE.

May 29, 1838.—No. 40.

No. 464. Misc. Dept.

Penalty attaching to Covenanted Officers employing their subordinates in matters of private trust.

AN instance having come under the notice of Government of an Officer, holding the situation of Collector and Magistrate, employing his Treasurer in a matter of private trust, in contravention of Section 13, Regulation II. of 1793, and Clause II. Section 2, Regulation VIII. of 1825, I am directed by the Sudder Board of Revenue, in conformity with Orders of Government, dated the 15th instant, to desire that you will direct the attention of your subordinates to the Regulations quoted and point out to them the severe penalty to which they may be made liable by any infraction of their provisions.

No. CCCCLXV.

TO THE COMMISSIONERS OF REVENUE.

June 8, 1838.—No. 41.

No. 465. Misc. Dept.

Quarterly Returns of Settlements how to be prepared.

THE Sudder Board of Revenue having had before them some of the Quarterly Returns of Settlements submitted in conformity with Circular Orders of the 27th October 1837, No. 78, direct me to communicate the following instructions.

2. The Statements contain as required Settlements of each description specified in the Circular Order above referred to, including all temporary leases preparatory to settlements properly so called. One of the objects contemplated by Government in exacting these Returns, was to afford a check by which the Revenue Accountant could note the additions to or changes in the Rent Roll, but as temporary arrangements of the nature adverted to involve no such change, the insertion of them, in detail, not only entails unnecessary trouble upon the Local Officers but is likely to lead to confusion.

3. You will be pleased, therefore, in preparing these Returns, to enumerate in detail only settlements properly so called which involve a change in the district Towjee; and you will add for the Board's information, in one of the duplicate Returns, a memorandum, shewing the number and aggregate Juma of the preparatory temporary settlements which you may have sanctioned in each District.

Circular, No. 466.
June 12, 1838.

No. CCCCLXVI.

TO THE COMMISSIONERS OF REVENUE.

No. 466.
MISC. DEPT.
Omission to hold a sale on the day specified in advertisement, reasons to be recorded on Proceedings.

June 12, 1838.—No. 42.

I AM directed by the Sudder Board of Revenue to request that you will instruct the several Collectors, subordinate to you, whenever they may omit to hold a sale on the day specified in the advertisement (the balance not having been liquidated) to record distinctly on their Proceedings the reasons which may have led to the omission.

2. You will also inform the Collectors, that in all cases where a sale is prevented by the balance being reported to have been paid, it is their bounden duty to test such reports by every available means at their command, and that on the omission of so important a duty they will be held responsible for any amount for which temporary credit may be given to a defaulter on a false representation of its having been realized.

No. CCCCLXVII.

TO THE COMMISSIONERS OF REVENUE.

No. 467.
MISC. DEPT.
Mode of conducting Appeals preferred to the Special Commissioners by Commissioners of Revenue against the decisions of Resumption Officers.

June 16, 1838.—No. 43.

THE Sudder Board of Revenue having had under their consideration the present mode of conducting Appeals preferred to the Special Commissioners by the Commissioners of Revenue against the decisions of the Resumption Officers, direct me to call your attention to Section 16 of the Rules of Practice annexed to Regulation III. of 1828, and to request that you will in future upon referring any case to the Special Commissioner for revision and final orders (which you are of course competent to do of your own authority under the 39th Rule of Practice circulated by the Board on 2nd March 1829), forward to this office a statement of the ground on which you are dissatisfied with the Resumption Officer's decree, together with a copy of the decision, upon the receipt of which the necessary pleading will be prepared and filed in the Special Commissioner's Court.

2. In consequence of an arrangement recently sanctioned by Government for supplying this office with the Stamps required for the conduct of Government suits pending in the Presidency Courts, it will not be necessary for you to forward the Stamp Paper as has hitherto been the practice.

Circular, No. 467. June 16, 1838.

No. CCCCLXVIII.

TO THE COMMISSIONERS OF REVENUE.

July 3, 1838.—No. 44.

No. 468. Misc. Dept.

Sale of landed property belonging to Minors or other disqualified proprietors in satisfaction of private debts incurred by former proprietors, previously to an Estate being brought under the Court of Wards.

THE Sudder Board of Revenue having ascertained the sentiments of the Honorable the Deputy Governor, on the subject of the sale of landed property belonging to minors or other disqualified proprietors, in satisfaction of private debts which may have been incurred by former (major) proprietors, previously to an Estate being brought under the jurisdiction and management of the Court of Wards, direct that the following instructions be circulated for the guidance of all Commissioners and Collectors.

2. Whenever it may be proposed to sell a portion of a Ward's Estate, in liquidation of a debt incurred by a former proprietor then not a minor, it will be necessary for the Commissioner to furnish such information as may satisfy the Board that the debt claimed is justly due, and that its liquidation cannot be so advantageously effected in any other way.

3. The sale of a Ward's Estate in liquidation of debt, though effected by public Auction, will of course be in law a private transaction, and the Estate, so sold, will continue burthened with all the liabilities to which it would have been subject, had it been sold in satisfaction of a Decree of Court.

4. Should an arrear of Revenue be due to Government from the Estate sold, such arrear should not be deducted from the proceeds of the sale but should, in the sale advertisement, be declared payable by the purchaser, who would not in that case object to pay the arrear, as he would have regulated his bid with reference to its amount.

Circular, No. 469.
July 3, 1838.

No. CCCCLXIX.

TO THE COMMISSIONERS OF REVENUE.

No. 469.
Misc. Dept.

Revised Forms for Annual Operation Report—instructions thereon.

July 3, 1838.—No. 45.

I AM directed by the Sudder Board of Revenue to send you the accompanying revised Forms for the annual Operation Report.

2. The object of the Board in making this revision has been to render the Forms as simple as possible so as to obviate all chance of their being misunderstood and to ensure their accurate and speedy preparation.

3. Explanatory notes have been inserted in the specimen Forms herewith transmitted; you will have the goodness to forward a set to each of the Khas Muhal Officers in your Division and enjoin their heedful and particular attention to the instructions therein contained.

4. Statements F and G are to be discontinued, the information furnished by them being otherwise supplied.

5. The detailed Statement D is also dispensed with, and an abstract form has been substituted, shewing, at a glance, the condition in regard to settlement of all the Muhals entered in A and B, and connecting those Statements with the Returns of Settlement Operations, C and E, thereby securing accuracy and facility of reference.

6. The Report of the Commissioner by Chapters and Heads is to be discontinued, and the observations which each Statement may appear to call for are to be entered therein in the column of Remarks. These observations are to be full and particular, and need not be limited by the size of the column but may extend, if necessary, over the back of the sheet. With reference to this subject your attention is directed to the Orders of Government, dated 20th December 1836, promulgated in the Government Gazette of the 24th of the same month, and according to the instructions therein contained, you are required to notice particularly the merits of your subordinates with reference to the results exhibited by the several Statements. It will of course be at your option to offer any general or comparative remarks in the letter with which the Operation Statements are submitted.

7. A sufficient number of sets of the new Forms will be supplied to you immediately, and as the Returns have been so much abbreviated and simplified, and as (if the Accounts and Registers are duly kept)

Circular, No. 469. July 3, 1866.

there can be no difficulty in filling up the Forms, nor any reason why the exertions necessary to that end should not be as easily made in July, as two or three months later in the season, the Board earnestly request that in conformity with their former requisition*, and to enable them to meet the pressing demands of Government for early reports of the progress made during the past, and of the proposed operations of the ensuing season, your general Report may reach them before the 31st proximo. It will be obvious to you that the value of such Returns must be greatly depreciated by their late receipt; and that the credit of the Revenue administration is materially involved in the ability of the Board to lay a general precis of the Proceedings of the Officers subordinate to them, in some of the most important Departments before the Government and eventually before the Authorities in England with business-like completeness and punctuality.

* The 15th of August was the day fixed, but in consequence of the alteration of Forms, the Board postpone the date, for this year, to the 31st idem.

Circular, No. 469. July 3, 1838.

A.

Statement shewing the disposition and management of estates the bonâ fide property of Government, including estates purchased at public sales and escheats also Churs or Island surrounded by water not fordable and declared liable to assessment as being Government property under Clause III. Section 4, Regulation XI. of 1825 in the district of from the 1st May 1837 to 30th April 1838.

1	2	3	4	5	6	7	8	9	10	11	12
		Demand.			Collections.						
Muhals.	Number of Muhals.	Jumma of 1837-38.	Balance outstanding on the 1st May 1837.	Total.	On account of 1837-38.	On account of former balance.	Total.	Charges of collection and management.	Balance on the 30th April 1838.	Remarks by the Collector.	Remarks by the Commissioner.
Farmed on Temporary leases,	..	..	.	..	..	..	..	..	..		Statements A and B are intended to shew the results of the management of the Khas and resumed Muhals, and the remarks must therefore explain the means adopted to this end, with a notice of the result. The state of the balances will of course be specially remarked on and the Collector and Commissioner respectively will comment in terms of commendation or otherwise, as the case may be, upon the conduct of their subordinates. The Collector must invariably mention in his remarks the amount of the Collections and amount Jumma of the previous year.
Ryutwarree settlements.	..	..	..	..	..	..	..	..	..		
Seer (Estates under the immediate management of the Collector or Khas Muhal officer of which no settlement has been made),	..	..	..	..	..	..	..	..	..		
Total,											

(a) Memorandum explanatory of the number of Muhals.

Number of Muhals in last year's statement,	..	Memorandum of purchased Muhals.				
Deduct returned to former Proprietors expunged as deluviated or otherwise withdrawn,	..	Number.	Sudder Jumma borne on the Towjee.		Present Jumma as entered above.	
Add purchased from 1st May 1837 to 30th April 1838,	..		Rs.	A. P.	Rs.	A. P.
Churs, &c.	..					
Total.	..	..				

NOTE.—It will of course be understood that column 3 shews the actual Jumma according to which the Collections are made and has nothing to do with the Sudder Jumma borne on the Towjee.

Column 9 is to include all extra charges for Tehseeldars, &c., but will not comprehend the salary and establishment of a Deputy Collector or other officer appointed by Government. The employment of such officer with a specification of his duties will be noted in the column of Remarks.

Farms or Settlements concluded during the year are not to be entered *as such* unless the leases have taken effect *within* the year.

(a) It will be perceived that the object of this memorandum is to connect the statement for the year of report with that for the preceding year. The total number of Muhals exhibited in the latter statement is to be brought forward, and the removals and additions which make up the number in the present statement distinctly accounted for.

Circular, No. 469.
July 3, 1838.

B.

Statement shewing the disposition and management of resumed Muhals not the property of Government, including Muhals, managed by Government Officers on account of the recusancy of the proprietors in the district of from 1st May 1837 to 30th April 1838.

1	2	3	4	5	6	7	8	9	10	11	12
		Demand.			Collections.						
Muhals.	Number of Muhals.	Jumma of 1837-38.	Balance outstanding on the 1st May 1837.	Total.	On account of 1837-38.	On account of former balance.	Total.	Charges of Collection and management.	Balance on the 30th April 1838.	Remarks by the Collector.	Remarks by the Commissioner.
Permanently settled, Farmed on temporary leases pending settlement, Seer [viz. Estates under the immediate management of the Collector or Khas Mahal officer of which no settlement has been made.]										See Remarks in Statement A.	
Total...											

Detail of the Number of Muhals.

(b) On the last year's Statement.	..
Deduct removed to the district Towjee, ...	..
Settlements, having been confirmed, ...	..
Resumptions reversed in Appeal, ...	..
Added to the List during the year, ...	..
Total,..	..

NOTE.—All resumed Muhals must remain on the list until the settlement is finally confirmed and they are borne on the district Towjee.

Settlements and Farms concluded during the year are not to be entered *as such*, unless the leases shall have taken effect within the year.

(b) See Note (a) Statement A.

Circular, No. 469.
July 3, 1838.

C.

General Statement of progress in settlement effected in the district of between the 1st May 1837, and the 30th April 1838.

1	2	3				4				5				6				7	8	9
Name of Settling officer.	Period of Employment.	Govt. Muhals from Statement A.								Resumed Muhals from Statement B.								Number of Muhals in which measurements preparatory to settlement have been concluded between 1st May 1837 and the 30th April, 1838.	Remarks by the Collector.	Remarks by the Commissioner.
		Let in farm.				Ryutwarree Settlement.				Tempy. Settlement.				Permanent Settlement.						
		Number.	Jumma.			Number.	Jumma.			Number.	Jumma.			Number.	Jumma.					
			Rs.	A.	P		Rs.	A.	P.		Rs.	A.	P.		Rs.	A	P.	Note. The Muhals in this column must re-appear in statement E.		The remarks in these Columns will contain a full notice of the work performed by the different officers, and the manner in which it has been done. They will of course explain any apparent deficiencies, and generally give such explanation as may enable the Board and the Government to form a judgment on the operations of the season.

D.

Abstract shewing the state as regards Settlement of all the Muhals exhibited in Statements A and B.

1	2	3	4	5	6	7
Form.	Total number of Muhals.	Not requiring settlement as being already permanently or temporarily settled	Settled during the year from 1st May 1837 to the 30th April 1838.	Remaining for following season.	Remarks by the Collector.	Remarks by the Commissioner.
A						This statement is merely intended to connect C and E with A and B, and to ensure accuracy, and facility of reference. These columns should contain any explanation which may appear necessary regarding the Muhals entered in column 3.
B						
Total,..						

NOTE.—Column 2 of this Abstract must exhibit the same number of Muhals as are entered in Statements A and B.

Column 4 will correspond with the aggregate of columns 3, 4, 5, and 6 in Statement C.

Column 5 will shew the number of Muhals to be entered in Statement E.

The aggregate of columns 3, 4, and 5, will of course make up the number entered in column 2.

Circular, No. 469. July 3, 1838.

E.

Disposition of Settling Officers for the ensuing season of operations.

1	2						3						4						5	
Name of Settling Officer.	Number and Estimated Ruqbah and Jumma of Muhals to be settled by him in the ensuing season (Form A the property of Government.)						Number and Estimated Ruqbah and Jumma of Muhals to be settled by him in the ensuing season. (Form B of Resumed Muhals.)						Number and Estimated Ruqbah of Muhals not provided for in the previous columns to be marked A for Government, and B for resumed Muhals.						Remarks by the Collector.	Remarks by the Commissioner.
	Number of Muhals.	Estimated Ruqbah.			Estimated Jumma.			Number of Muhals	Estimated Ruqbah.			Estimate Jumma.			Number of Muhals.	Estimated Ruqbah.			Estimated Jumma.			
		B.	B.	D.	Rs.	A.	P.		B	B.	D.	Rs.	A.	P.		B.	B.	D	Rs.	A.	P.	
																						The nature of the remarks to be inserted in these columns is sufficiently obvious. It has not been thought necessary to detail the *names* of the Muhals for settlement, but any which may be of sufficient importance to require specific mention will of course be noticed here. The means of providing for the operations of the season, and the sufficiency or otherwise of the Agency at the disposal of the local authorities are the chief points for consideration.

Circular, No. 470.
July 17, 1838.

No. CCCCLXX.

TO THE COMMISSIONERS OF REVENUE.

No. 470.
Misc. Dept.

Frauds practised on officers in charge of Treasuries by Claimants of arrears of Pension—rules against.

July 17, 1838.—No. 46.

IN order to guard more effectually against the frauds practised on officers in charge of Treasuries by Claimants of arrears of pension, the Sudder Board of Revenue, with the approval and sanction of the Government, direct that the neglect to apply for payment of a pension for one whole year shall be held to vitiate the incumbent's claim, unless the cause of non-attendance shall be intermediately represented to the disbursing officer, and be found on inquiry to be good and sufficient.

2. You will instruct the Collectors and Independent Deputy Collectors in your Division to have a notice to the above effect stuck up in their respective Cutcherries.

No. CCCCLXXI.

TO THE COMMISSIONERS OF REVENUE.

No. 471.
Misc. Dept.

Promptitude necessary in forwarding all Settlements requiring the sanction of Government.

July 17, 1838.—No. 47.

AS it is of great importance that all Settlements requiring the sanction of Government should be forwarded to the Board with the utmost possible promptitude, in order to the early relief of the Files of the Officers in charge of Khas and Resumed Muhals, as well as to the security of the Public revenue, by bringing the Muhals settled upon the Towjees of the Districts to which they severally belong, I am directed by the Sudder Board of Revenue to request that you will take measures to expedite the transmission of all reports of Settlement.

2. The Board observe that no more than —— cases have been received since the 1st April from the Districts of your Division.

No. CCCCLXXII.

Circular, No. 472.
July 24, 1838.

TO THE COMMISSIONERS OF REVENUE.

July 24, 1838.—No. 48.

No. 472.
Misc. Dept.

Statements exhibiting the financial results of the Resumption laws.

THE Sudder Board of Revenue have been called upon by the Supreme Government to furnish Statements exhibiting the financial results of the Resumption Laws up to the present period. For this purpose, Statements are required shewing, first, the number and Jumma of the Lakhiraj tenures resumed since the enactment of Regulation II. of 1819 and settled either in perpetuity, with the sanction of Government or for a term of years by the Sudder Board, and, secondly, the number and the estimated extent and Jumma of all the tenures resumed but not settled.

2. The latter Statement, the Board propose to prepare from the Registration returns in their own office, but the former must be furnished by the several Collectors.

3. The Registration Returns come down only to 30th April 1837, and to avoid confusion, the returns of *settled Muhals* required from the Collectors must be made up to the same date. The Collectors will, if necessary, communicate with the Khas Muhal Officers so that no Muhals borne on the lists of the latter on the 30th April, 1837, may be inserted in the Collectors' Statements.

4. Collectors will attend to the object of this requisition as explained in the 1st Para. and be careful not to include in their Statements any Settlements which may have been made of old lapsed Jageers or Muhals held Khas, but only additions to the rent roll accruing from real Resumptions made in accordance with the Laws of 1819, 1825, and 1828.

5. The requisition of his Honor the President in Council being very urgent, the Board rely upon the Return to this requisition being made within a month from this date.

Statement of Settlements of Resumed Muhals brought on the Rent Roll from 1819 to 30th April 1837.

Year.	Name of Muhal.	Jumma.

Circular, No. 473.
July 24, 1838.

No. CCCCLXXIII.

TO THE COMMISSIONERS OF REVENUE.

No. 473.
MISC. DEPT.

Bukya demands, collections and balances of land Revenue.

July 24, 1838.—No. 49.

WITH reference to the Circular Orders noted in the margin* I am directed by the Sudder Board of Revenue to forward for your information, and for communication to all the Collectors and Independent Deputy Collectors within your jurisdiction, the accompanying Extract from the Proceedings of the Honorable the Deputy Governor of Bengal in the Revenue Department, under date the 26th ultimo, together with a copy of such part of the Statement furnished to his Honor by the Revenue Accountant as relates to your Division.

* C. O. 20th March 1835 pages 46 et seq. of Peters.
C. O. 26th October, 1836, pages 604 and 5 of Peters.

(Separate Orders to the several Commissioners to be inserted here, see below.)

3. The Board earnestly request that you will lose no time in furnishing them with the means, of the nature indicated in the Circular Orders above referred to, of making a prompt Return to the requisition of Government. In order to save time, you are requested to hand up, after a very close and careful examination of all the entries, and with a specific recommendation from yourself in regard to each,—the Reports from the several Collectors of your Division, as they may reach you, and they rely upon your reporting to them the default of any officer who has not submitted the requisite Statements to you within two months from the present date.

To Commissioner of Patna.

2. The Bukya Balances are very heavy in every District of your Division except Sarun, and even there, though the distinction is creditable to Mr. Luke, they are heavier than they ought to be. The Board are, of course, aware of the circumstances which have created large Balances in Behar and Patna, but these circumstances are quite insufficient to account for the continuance on the books (neither collected nor explained in order to its being written off) of an old demand, exceeding in the aggregate ten Lacs of Rupees; and the balance of Noabad* which the

* A Statement of Irrecoverable Balances for this District was returned to you with my letter No. 190 of 19th June last. You will have the goodness to re-submit it in the prescribed form at an early date.

District is not affected by the cases above alluded to, is nearly as large as that of Behar.

Circular, No. 473. July 24, 1838.

3. (As above general.)

4. Such an intimation is particularly requisite in respect to the Division over which you preside, because the Board have noticed with great regret the extreme delay, often resulting in practical neglect of their instructions and requisitions, with which such calls are attended to in the Districts which compose it. They request that you will impress upon the Collectors (two of whom are now entirely exonerated from other duties whilst the third has been greatly relieved), the necessity of greater promptitude and regularity in this respect. The Board will feel it to be their duty to visit with severity any future failure.

To Commissioner of Bhagulpore.

2. The Balances in your Division except those of Monghyr and Malda are not heavy. The Board cannot understand, however, from the information at present before them, how the Balances of Malda—the irrecoverable items of which were written off so lately as 1837, under the orders of Government, dated the 21st March of that year, should amount again to Rupees 53,104-14-6.

3. (As above general.)

To Commissioner of Moorshedabad.

2. The Returns of Irrecoverable Balances from Zillah Moorshedabad furnished after revision, on the 22nd August 1837, will be immediately taken up and disposed of by the Board. The Balances of Rungpore and Rajshahye* are heavy and demand your best attention.

3. (As above general.)

To Commissioner of Dacca.

2. You have been separately addressed upon your predecessor's Report of the 23rd of December 1835. That Report, however, did not embrace Backergunj, of which the balances are extremely heavy Rs. (8,23,897); certain old demands reported irrecoverable were written off by orders of Government, dated the 21st March 1837, and Mr. Bruce it seems has reported Rs. 2,50,000 for remission. But the Board have not been able to trace the Statement referred to in his last report as made up to the 30th April 1837: if still in your office you will have the goodness to submit without delay, and if it has been already forwarded to the

* The Board look for the early submission of the Report regarding the Balances of this District.

Circular, No. 473. July 24, 1838.

Board you will state the date of its transmission. Cachar also requires your attention.

To Commissioner of Chittagong.

2. The Balances of your Division though consisting of the Districts only, are heavier than those of any other Commissionership (except Cuttack where there have been great calamities of season) under the jurisdiction of the Board. They are aware that much of the Balance of Zillah Chittagong cannot be arranged until a final adjustment of accounts be made with the representatives of the Ghosal Family; and other items, probably are dependent upon, or had better remain open till the conclusion of the Settlement of the Noabad lands. In Tipperah a large reduction of demand has been effected by the orders of the 15th of May last. But after all these deductions the remaining balances are extremely heavy.

3. (As above general.)

To Commissioner of Jessore.

2. The Balances of Calcutta, the 24-Pergunnahs, and Burdwan are very heavy. The Statements for the latter District submitted with Mr. Commissioner Walter's letter of the 26th December 1836 cannot be disposed of until the Board are furnished with the document called for by my separate letter of this day's date No. 384. The Balances of Calcutta and of the 24-Pergunnahs will require close revision.

3. (As above general.)

To Commissioner of Assam.

The Balances are heavy in all the Districts of your Province, especially in southern Central Assam.

3. (As above general.)

To Commissioner of Arracan.

2. The Balances in your Province are light, but they ought not, on that account, to remain unadjusted. Your letter of the 31st May with accompanying Statement has been submitted for the orders of Government, but the amount therein reported on is under 5,000 Rupees.

3. (As above general.)

EXTRACT FROM THE PROCEEDINGS OF THE HONORABLE THE DEPUTY GOVERNOR OF BENGAL IN THE REVENUE DEPARTMENT.

Read a letter from the Revenue Accountant, No. 4333, dated the 17th April last, submitting a Report on the Bukya Demands, Collections and Balances of Land Revenue for the 3rd Quarter of 1837-38.

Resolution. According to the Statement submitted by the Accountant, it would appear that out of a demand amounting on the 31st October 1837, to Rs.

95,11,133-8-11 the total amount of collections from 1st November 1837 to 31st January 1838, was no more than Rs. 6,89,920-2-8, being about 7¼ per cent. on the demand.

Circular, No. 473. July 24, 1838.

2. Prima facie his Honor remarks this is by no means a satisfactory result, and it is singular that scarce one District shews in this Statement much better than another. It is however known to the Deputy Governor with regard to some Districts, and it is presumed by him as to others, that a very large proportion of the Bukya Demand is made up of doubtful or irrecoverable items, and thus the disproportion of the Collections to the demands may probably be in a great measure explained.

3. But as repeated instructions have been issued to the Collectors to dispose of these doubtful or irrecoverable items without delay, by reporting on them in the usual manner and procuring them either to be written off their accounts altogether, or at any rate transferred to the Register of doubtful demands prescribed by the Circular of the Board, No. 218 of 25th July 1834. It is clear that the Revenue Authorities, though absolved perhaps for the most part from the responsibility of deficient collections, may yet be in a great degree censurable for neglect in the execution of positive and reiterated orders.

4. Upon the details of a statement like this, it must, his Honor observes, be useless to remark, and until some effective progress be made in adjusting irrecoverable balances in all the Districts, the Bukya Towjee of every quarter must always remain for practical purposes as useless a document as that now under consideration.

5. The Deputy Governor believes that the attention of the Sudder Board of Revenue is directed to the important subject of the clearance and simplification of these accounts, by the speedy adjustment of irrecoverable items of Land Revenue, and his Honor trusts that they will steadily pursue this object, admitting of no excuse and permitting no procrastination or delay. The credit of the Revenue Officers of Government demands not only that Collectors should realize their Land Revenue with punctuality, but that their accounts should always be fitted, to shew what has been done and what has been neglected.

Ordered. That a copy of this Resolution be transmitted to the Sudder Board of Revenue together with a duplicate of the Statement annexed, and that another copy be transmitted to the Accountant in the Revenue Department for his information.

Circular, No. 473.
July 24, 1838.

Extract from a Duplicate Quarterly Statement of the Bukya Towjee Demand, Collections and Balances of Land Revenue of the settled and unsettled Districts of the Bengal Presidency, from November 1837 to January 1838.

Revenue Divisions.	Districts.	Demand or Balance on the 31st Oct. 1837.			Collections from 1st November 1837 to 31st January 1838.			Balance on the 31st January 1838.			Remarks.	
Province of Bengal.												
12 Monghyr,	Rajmuhal,	2,779	9	8	792	6	2	1,987	3	6		
	Poorneah,	124	9	1	124	9	1	0	0	0		
	Dinagepore,	29,125	9	3	7,253	1	3	21,872	8	0		
	Maldah,	56,313	1	8	3,208	3	2	53,104	14	6		
	Total,	88,342	13	8	11,378	3	8	76,964	10	0		
14 Moorshedabad,	Moorshedabad,	1,52,419	8	9	50,479	13	6	1,01,939	11	3		
	Beerbhoom,	1,077	7	1	1,026	12	6	50	10	7		
	Rungpoor,	49,127	3	3	2,235	12	2	46,891	7	1		
	Buggoorah,	10,159	3	8	61	11	4	10,097	8	4		
	Rajshahe,	69,554	6	11	17,637	4	11	51,917	2	0		
	Pubna,	16,891	5	7	521	11	4	16,369	10	3		
	Total,	2,99,229	3	3	71,963	1	9	2,27,266	1	6		
15 Dacca,	Dacca,	4,85,133	0	1	23,141	5	3	4,61,991	10	10	* Balance outstanding as per Report for the 2nd Quarter, dated 17th January 1838,	10,482 3 7
	Mymensing, incldg. Sherepore,	1,29,199	12	5	6,445	11	7	1,22,754	0	10	Add on account of Balances of three Churs brought on the rent roll agreeably to Orders of Sudder Board of Revenue, dated 2nd Nov. 1837, collected and credited in the Furreedpore Treasury Account, for December 1837,	1,150 2 0
	Sylhet,	48,065	1	0	37,975	7	11	34,086	9	1		
	Backergunge,	8,31,350	3	3	7,453	1	2	8,23,897	2	1		
	Furreedpore,	*11,632	5	7	1,643	7	4	9,988	14	3		
	Total,	15,05,380	6	4	52,662	1	3	14,52,718	5	1	Rupees,	11,632 5 7
16 Chittagong,	Chittagong,	4,63,224	9	8	4,919	10	7	4,58,304	15	1		
	Bullooah,	6,29,370	1	0	13,109	15	2	6,16,260	1	10		
	Tippera,	5,61,670	4	4	13,004	8	5	5,48,665	11	11		
	Total,	16,54,264	15	0	31,034	2	2	16,23,230	12	10		
17 Assam, N. E. Rungpore,	N. E. Rungpore,	36	4	9	*4	2	11	32	11	10	* The principal Assistant, in his Treasury Account for January, having credited Rupees 2,516-7-6 as collections on account Balance of 1,243 B. S. without specifying the preparations appertaining to N. E. Rungpore and Cooch Behar respectively, the results here shewn may be somewhat incorrect as to *particulars*, the principal Assistant was addressed on the subject on the 7th ultimo and attention was called to my letter of that date on the 14th instant.	
	Cooch Behar,	2,516	2	7	*2,513	1	0	3	1	7		
	Total,	2,553	1	4	2,517	3	11	35	13	5		
18 Jessore,	Calcutta,	2,35,836	0	2	11,112	3	10	2,24,723	12	4		
	Nuddea,	685	5	1	133	6	10	551	14	3		
	Jessore,	14,235	2	9	613	13	8	13,621	5	1		
	24-Pergunnahs,	1,47,889	4	0	1,00,904	7	7	3,96,984	12	5		
	Hooghly,	2,084	0	8	193	10	3	1,890	6	5		
	Burdwan,	6,31,294	14	7	260	14	7	6,31,034	0	0		
	Burdwan Dy. Collectorship,	0	0	0	0	0	0	0	0	0		
	Total,	13,82,024	11	3	1,13,218	8	9	12,68,806	2	6		

Circular, No. 472. July 24, 1838.

	Province of Behar.													
11	Patna,	Patna,	7,10,626	11	8	69,492	2	3	6,41,344	9	5			
		Behar,	4,32,508	12	6	40,424	1	11	3,92,084	0	0			
		Shahabad,	3,20,448	11	3	7,025	9	8	0	0	0			
		Sarun,	1,10,850	8	2	32,029	6	10	0	0	0			
		Total,	15,74,634	11	7	1,48,961	4	8	0	0	0			
12	Monghyr,	Monghyr,	82,500	6	4	1,945	9	3	80,854	13	1			
		Bhaugulpore,	24,096	8	2	11,907	8	0	12,189	0	2			
		Tirhoot,	13,608	2	8	5,769	13	4	7,838	5	4			
		Dhurrumpore,	10	0	0	10	0	0	0	0	0			
	Total,	Total,	0	0	0	0	0	0	0	0	0			
	Province of Assam.													
17	Assam Division,	Lower Assam,	44,320	12	11	4,673	10	1	36,647	2	10			
		Southern Central Assam,	1,25,607	7	0	0	0	0	1,25,607	7	10			
		Northern Central Assam,	50,579	4	9	350	7	9	50,228	13	0			
		Total,	2,20,507	8	8	5,024	1	10	2,15,483	6	10			
	Province of Arracan.													
		Arracan,	12,702	6	1	2,778	8	4	9,923	13	9			
		Aeng,	148	4	5	0	0	0	148	4	5			
		Ramree,	7,355	5	1	343	12	10	7,011	8	3			
		Sandoway,	720	3	0	0	0	0	720	3	0			
		Total,	20,926	2	7	3,122	5	2	17,803	13	5			
	Province of Cachar.													
17	Assam Division,	Cachar,	8,951	7	7	719	2	2	8,232	5	5			
		Total of Burmese Province,	2,50,385	2	10	8,865	9	2	2,41,519	9	8			
	Grand Total, exclusive of Police lands.	Company's Rupees,	94,77,920	4	4	6,88,625	15	11	87,89,294	4	5			
	Police Thanadaree Lands.													
12	Monghyr,	Maldah,	5	5	4	0	0	0	5	5	4			
14	Moorshedabad,	Moorshedabad,	18	3	5	0	0	3	18	3	2			
		Beerbhoom,	4	2	6	4	2	6	0	0	0			
		Buggoorah,	0	0	0	0	0	0	0	0	0			
		Rajshahee,	23	5	10	8	10	6	14	11	14			
		Pubna,	0	0	0	0	0	0	0	0	0			
		Total,	45	11	9	12	3	3	32	14	6			
15	Dacca,	Mymensing,	995	1	9	80	0	0	915	1	9	Exclusive of Sherepore.	See previous Reports of 1837-38.	
16	Chittagong,	Tipperah,	0	0	0	0	0	0	0	0	0			
		Nuddea,	0	0	0	0	0	0	0	0	0			
15	Jessore,	24-Pergunnahs,	295	6	7	1	9	0	293	13	7			
		Hooghly,	4,926	9	9	152	14	9	4,773	11	0			
		Burdwan,	19,677	11	10	375	6	1	19,302	5	5			
		Total,	24,899	11	10	5,291	13	10	24,369	14	0			

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Circular, No. 474.
Aug. 7, 1838.

No. CCCCLXXIV.

TO THE COMMISSIONERS OF REVENUE.

No. 474.
Misc. Dept.
Extension of modification of Rules of 22nd Feb. 1831, to *all* Resumptions.

August 7, 1838.—No 50.

WITH advertence to the Orders of Government, dated 26th July and 20th December 1836, communicated to you with the Board's Circulars, No. 39 of 20th August 1836, and No. 7 of 16th January 1837, I am directed to transmit for your information and that of your subordinates, the enclosed copy of a letter from Government, No. 1300 of the 24th ultimo, extending the modification of the Rules of 22nd February 1831, to all Resumptions of whatever description. You will not fail to observe that the Government Orders of July and December 1836, above quoted, referred exclusively to unregistered tenures.

2. You will communicate copies of this letter and of the Government Orders of 24th ultimo to all the Resumption Officers in your Division.

FROM SECRETARY TO GOVERNMENT TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

Revenue. In reply to your letter, No. 133 of the 6th instant, giving cover to a memorandum by Mr. Tucker on the subject of the Rule of the 26th July 1836, modified by the Order of 20th December following, I am directed to state, that the Honorable the Deputy Governor of Bengal concurs with Mr. Tucker in thinking that the Rule in question should be extended to all Resumptions of whatever description.

2. The Board are therefore requested to issue the necessary orders to their subordinates for extending the Rule in the manner suggested.

No. CCCCLXXV.

TO THE COMMISSIONERS OF REVENUE.

No. 475.
Misc. Dept.
Rules for mode of Settlement in cases of alluvial formations attached

August 7, 1838.—No. 51.

THE Sudder Board of Revenue have had under consideration the mode of Settlement proper to be adopted in cases of alluvial formations attached to permanently settled Estates concerning which no uniform

course of procedure has hitherto been followed by Settling Officers. The following Rules are therefore circulated for their future guidance in such cases.

Circular, No. 475. Aug. 7, 1838.

to permanently Settled Estates.

2. The alluvial accretion being *an increment to the* original *tenure*, the amount of Revenue which may be assessed upon it is an increase to the Jumma of the parent Estate. When, therefore, the Zemindar agrees to the assessment, and desires to engage as proprietor, the Jumma of the accretion should be added to and included in his original Tahood; and the parent Estate, with its increment, should be constituted and considered a single Muhal, charged with the aggregate increased Jumma.

3. But if the proprietor should not agree to the assessment, or agreeing to it, should object to include it in his Tahood on account of the unstable nature of the accretion, or from any other cause,—the land must then be let in farm for a period not exceeding ten years the usual Malikana allowance being reserved to the proprietor. But as the right of property in the accretion is derived from and dependent on the proprietory title to the parent Estate, it must be distinctly understood and recorded in the Settlement Proceedings that the new lands are to be considered an integral part of the original Muhal, and (as such) that the right of property in them, will necessarily pass to the Auction purchaser of the parent Estate in the event of its being brought to sale for arrears of Government Revenue.

No. CCCCLXXVI.

TO THE COMMISSIONERS OF REVENUE.

August 7, 1838.—No. 52.

No. 476. Misc. Dept.

Shikmee Tenures under 100 beegahs entitled, on Resumption, to favorable terms of Settlement prescribed by Cl. II. Sec. 8, Reg XIX. of 1793.

It very frequently happens that, within the limits of a Resumed Muhal, there are one or more subordinate or Shikmee Tenures under 100 Beegahs entitled, on resumption, to the favorable terms of Settlement prescribed by Clause II. Section 8, Regulation XIX. of 1793, and as these have not been always treated by Settlement Officers in the same manner, nor correctly, the following instructions are issued by the Sudder Board of Revenue to secure uniformity of practice in future.

Circular, No. 476.
Aug. 7, 1838.

Gross produce of Shikmee tenure,..	100
Jumma payable by holder to the superior Malgoozar, ...	50
On which allow 10 per cent. to the superior Malgoozar, ...	5
Remainder to be added to the Jumma of the superior Malgoozar, ...	45

2. According to the law above quoted, the Jumma of these tenures, payable by the Proprietor to the Malgoozar of the parent Muhal, is to be fixed at one-half the gross produce; and from this Jumma, should be deducted an allowance of 10 per cent. to the Malgoozar for the risk and trouble of collection. Thus supposing the gross produce of the Shikmee tenure to be assumed at 100 Rs. the amount Jumma ultimately receivable by Government will be Rs. 45.

3. This allowance of 10 per cent. on the Jumma of the Shikmee tenures is to be assigned to the Malgoozar of the parent Muhal whether the latter be entitled to a Settlement at half rental or otherwise. For, as the tenure formed no part of the assets of his Lakhiraj, and the settlement of it is made with him merely as a matter of convenience, all that he can under any circumstances be entitled to, is an equitable remuneration for the trouble and risk of collection.

4. The assessment of the superior and of the subordinate tenure are distinct accounts—and the results of the two are amalgamated to form the sudder Jumma of the whole Muhal. To shew that the above rules have been duly observed, a memorandum in the form annexed is to be attached in future to each Settlement Statement, where tenures of the nature referred to may exist, exhibiting distinctly the assessment of the subordinate Tenures and of the parent Muhal.

Assessment of dependent Talooqs entitled to Settlement under Clause II. Section 8, Regulation XIX. 1793.		Assessment of Muhal in the hands of Sudder Malgoozar.	
Gross produce, ...	200	Gross rental, ...	2,000
Deduct Proprietor's share, ...	100	Proprietor's share, ...	1,000
Talooqdaree Jumma, ...	100	Government Jumma, ...	1,000
Deduct Malgoozar's allowance, ...	10	Add Govt. Khiraj of independt. Talooqs,	90
Government Jumma, ...	90	Total Sudder Jumma,.	1,090

Circular, No. 477.
Aug. 6, 1838.

No. CCCCLXXVII.

TO THE COMMISSIONERS OF REVENUE.

August 6, 1838.—No. 53.

No. 477.
Misc. Dept.

Importance of reporting cases decided against Government by Zillah Judges with the utmost despatch.

THE Sudder Board of Revenue having observed that cases decided against Government by the Zillah Judges are frequently not reported to this office, until the period prescribed by Regulation for appealing to the Sudder Dewanny Adawlut has expired, instruct me to call your particular attention to the importance of furnishing these reports with the utmost practicable despatch, and also to request, with reference to the provisions of Clause X. Section 8, Regulation XXVI. of 1814, that you will direct the officers under your control to deposit, in all cases to which Government is a party, the Stamp paper required for, a copy of the Judge's Decree immediately the decision may be passed, by which means the period between the pronouncing of the Order, and the signing of the formal Decree (which is frequently very considerable) will be excluded from the three months allowed for an appeal.

No. CCCCLXXVIII.

No. 478.

Omitted, not being a General Circular.

No. CCCCLXXIX.

TO THE COMMISSIONERS OF REVENUE.

August 7, 1838.—No. 55.

No. 479.
Misc. Dept.

Mode of ascertaining and checking the Collections realized from Muhals not on the Towjee.

SOME correspondence has recently passed between the Sudder Board of Revenue and the Revenue Accountant, as to the best mode of enabling that officer to ascertain and check the collections realized from Muhals not on the Towjee, I am desired to communicate to you the views of the Board upon the subject, and to request, that, after consulting such of the officers subordinate to you as you may consider qualified to afford you useful information, you will favor them with your opinion as to the

Circular, No. 479. Aug. 7, 1838.

manner in which those views may be most easily and effectually carried into execution.

2. The object at which the Board aim, and the difficulty of attaining which has occasioned this reference for your counsel, and that of the officers most deeply concerned, is this; the furnishing the Revenue Accountant with really effectual checks upon the collections realized from Muhals not on the Towjees of the several Districts, without adding so materially to the labors of the Collectors or of the officers in charge of Muhals of that description, as to cripple their still more essential exertions for their good management, and for their prompt assessment, and annexation to the Towjees.

3. What the Revenue Accountant in the first instance required, will be found embodied in the passage quoted in the margin* from his letter of the 16th of April last. The reply of the Board, dated the 29th of May, is appended.

4. The Board are inclined to think that the officers in charge of Muhals not on the Towjee might, without any undue increase of labor, furnish the Revenue Accountant with the following statements and accounts.

Firstly. An annual Statement to be forwarded at the commencement of each year of account, shewing the names of the Muhals actually under

* Para. 10. For my proper guidance I should require from each Commissioner of Revenue; First, a monthly Statement of Resumed Muhals finally declared liable to assessment directed by him to be added to the Superintendent's or Khas Muhal Towjee. Secondly, a ditto ditto of Estates authorized to be transferred from the Superintendent of Khas Muhals to the Collector with the Jumma and a Kistbundee thereof to be recorded on the Collector's Towjee together with a brief note of the terms of Settlement whether permanent or temporary.

11. I ought also to receive from each Superintendent of Khas Muhals a similar monthly Memorandum of Estates actually added to and struck off his Towjee and transferred to the Collector; the authority being quoted in both instances. In making these requisitions I assume that no Muhal is to be brought on the Superintendent's Towjee the right to assess which has not been finally decreed in favor of Government, if it is otherwise, which I understand it is *not*, I shall require some further information still on the subject of Muhals struck off a Superintendent's Towjee by reason of their being decreed by a competent Court not liable to assessment.

12. Each Superintendent of Khas Muhals should furnish me annually through the Collector with a Jumma Wasil Baqee and Bakya Towjee in detail precisely according to Forms 3 and 5 or 6 of the Form book, being the only *detail* I get at all, and further I should get from them an annual Comparative Statement of Jumma, shewing as well what has been added to, as what has been struck off, their Registers during the course of each year.

charge, in order from No. 1 to No. —— and an Estimate of the Jumma expected to be realized from each during the year.

Circular, No. 479. Aug. 7, 1838.

Secondly. A monthly Towjee, shewing in abstract and in the most simple form the demand of Revenue upon, and the net aggregate Collections realized from, the Muhals in the above lists.

Thirdly. An annual Jumma Wasil Baqee in detail at the end of each year*, shewing the Bukya as well as the Hal, Demand, and Collections.

Fourthly. An annual Comparative Statement of the *Jumma* of Muhals not on the Towjee, to be drawn up in the Form appended to this letter, maintaining the numbers used in the Estimate. This should always accompany the Jumma Wasil Baqee, and it would be very useful as enabling the Accountant to ascertain at a glance where he is to look for a missing Muhal, and to be certain that the proper officer brings it on his Rent-roll. Such Statements and Accounts as these are, of course, at present prepared, in one shape or another, by the officers in charge of Muhals not on the District Towjees. There will, therefore, be no more additional labor, than that of throwing them into the particular Forms which may be prescribed.

5. The Board are aware that Estates on the District Towjee are occasionally under the management of the officer in charge of the Khas Muhals, but it is to be understood, that such Estates are not to be included in the accounts it is now in contemplation to establish. These are to be confined to Estates not on the Rent-roll of the District. If the officer in charge of the Khas Muhals wishes to keep a record of his management, he can prepare a separate Towjee or Jumma Wasil Baqee of Estates on the Rent-roll of the District, which may be placed under his charge, but the two should never be included in the same account.

6. The Board request your early consideration of the subject, and a report of your sentiments upon it. You are, doubtless, aware that all the information which the Accountant at present possesses in regard to the collections realized from Muhals not upon the Towjees, is derived from the Treasury Accounts of the Collectorates; but he has no means whatever of ascertaining with what degree of accuracy those accounts repre-

* This Return should be drawn up according to Form No. 3 of the Form book as suggested by the Accountant.

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sent the actual receipts from the officer in charge of the Muhals in question*. The Returns which it is proposed to require would constitute a very useful check, in the hands of the Accountant, upon the Collector's Treasury accounts; and the latter would, of course, enable him to test the correctness of the former.

7. The Board request that you will understand that the whole subject, and not merely the expediency of their particular suggestions, is entirely open to discussion.

ADDITIONAL PARAGRAPH TO CHITTAGONG.

8. I am instructed to add, that it has occurred to the Board, that with reference to the peculiar circumstances of much of the land not yet on the Towjee in Zillah Chittagong,—scattered, in very numerous small patches, over a large tract of country,—it might be expedient to make the Estimate and Return of Collections in regard to such lands in the aggregate, by Thanas, or other local Divisions, with general totals.

FROM OFFICIATING SECRETARY, SUDDER BOARD OF REVENUE, TO THE ACCOUNTANT IN THE REVENUE DEPARTMENT.

I am directed by the Sudder Board of Revenue to inform you that they have had before them your letter, No. 4296, of the 16th ultimo, on the subject of the Khas Muhal accounts, and that having given the question full consideration, they are of opinion that the supervision of those accounts must of necessity be left to the local Commissioners—Where the demand is so uncertain, where in many instances there can scarcely be said to be any absolute demand at all,—notwithstanding every care and precaution,—inaccuracies and discrepancies will continually occur, which can only be satisfactorily elucidated by an officer on the spot or in frequent personal communication with the Superintendent. The Board do not consider it expedient to burthen you with a duty which would certainly be very perplexing, would involve a considerable increase of expense and in all probability would be attended with no satisfactory result: and they are also unwilling without the occurrence of a paramount necessity to make so considerable an addition to the labors of the Khas Muhal Establishments which are already considerably embarrassed by the number of periodical Statements required of them.

* In the course of an investigation, which took place some years ago, in consequence of embezzlements in the Treasury of Monghyr, it was discovered that several Chelans of Revenue from Khas Muhals had been fraudulently carried by the Treasurer to the credit of Nizamut Muhals in balance.

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2. The check adverted to in your 10th Para. for ascertaining that all Resumptions are duly brought under assessment, has been already assigned to the Commissioners.

3. It remains then merely to furnish you with the means of checking the Treasury accounts for enabling you to ascertain that the sums there brought to credit correspond with the net Collections from the Muhals not borne on the Rent-roll.

4. It appears to the Board that for this end you should be furnished with a monthly Towjee shewing in abstract and in the most simple form the net Collections from such Muhals.

5. Another desirable object adverted to in your letter, and which it would seem, may be provided for without much additional trouble, is the ascertainment of the yearly increase to the Public resources from the operation of the Resumption Laws. This would be obtained by your being supplied with an annual Comparative Statement of Jummas.

6. If you are of opinion that the ends in view may be effectually attained by the Monthly and Annual Statements above adverted to, you are requested to submit the Forms which you would recommend and the Board will then solicit the sanction of Government to their adoption.

Jumma Wasil Baqee of 1835-36.

Muhals.	Demand.			Collections.			Gross Balance.			Remissions.			Net Balance.		
	Bukya.	Hal.	Total.	Bukya.	Hal.	Total.	Bukya.	Hal.	Total.	Bukya.	Hal.	Total.	Bukya.	Hal	Total.
No. 1		500			300			200			100			100	
2		400			400										
3		300			100			200							
4		200			200										
5		100			100										
6		50			25			25							
		*1550			1125			425							

Jumma Wasil Baqee of 1836-37.

No. 1	100	400	500												
3	200	500	700												
6	25	50	75												
7		100	100												
8		100	100												
9		100	100												
		*1250													

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Comparative Statement of Jumma.

Jumma of 1835-36 as per Jumma Wasil Baqee.	Deduct.	Remaining.	Add.	Total of 1836-37 as per Jumma Wasil Baqee.
	Decrease, Viz. By transfer to the Regular rent roll of Zillah A. No. 2, .. 400 ,, B. 4, .. 200 ,, A. 5, .. 100 —700 By abatement of Demand of No. 1, ... 100 By decree of Court declaring Lands not liable to attachment none. 800	750	By enhancement of Demand of No. 3, 200 By fresh resumptions No. 7, ... 100 ,, 8, ... 100 ,, 9, ... 100 —300 500	*1250

N. B. These are mere sketches of the accounts to be rendered, correct Forms for which will be made up by the Accountant; if the scheme be approved of.

No. CCCCLXXX.

TO THE COMMISSIONERS OF REVENUE.

No. 480.
Misc. Dept.

Consolidation and entry on the Towjee, as a single Muhal, of distinct Estates or portions of Estates.

August 21, 1838.—No. 56.

IT has not unfrequently happened that persons becoming possessed of more than one distinct Estate, or of portions of Estates, have procured their consolidation and entry on the Towjee as a single Muhal; and great mischief has resulted from the license existing in this respect in some Zillahs in the earlier years of the Settlement.

2. The Board therefore direct that Collectors shall be careful to preserve the integrity of their Registers in this particular, and on no account to permit the consolidation of Muhals separately borne on their Towjees, without special sanction, except in cases where they may have originally formed parts of the same Estate.

No. CCCCLXXXI.

TO THE COMMISSIONERS OF REVENUE.

No. 481.
Misc. Dept.

August 21, 1838.—No. 57.

THE annexed copy of the Orders of Government in the Judicial Department (No. 1535, dated the 31st July 1838), regarding a proposed

modification of Section 9, Regulation IV. of 1793, is circulated for the information and guidance of all Commissioners and Collectors.

Circular, No. 481. Aug. 21, 1838.

FROM SECRETARY TO GOVERNMENT TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

JUDL. DEPT. I am directed to acknowledge the receipt of your letter, No. 397, of the 17th instant, on the subject of the operation of Section 9, Regulation IV. 1793. The Deputy Governor is unwilling in the present instance to propose to the Supreme Government an alteration of the Law, and he thinks that the inconveniences of the present practice may be obviated without resort to legislation.

2. It is obvious that to send copies of Decrees to Commissioners, who keep no Registers of mutations, is superfluous, and it is equally obvious that the alteration of Registers by Collectors in virtue of unexecuted and incomplete Decrees is unnecessary. It will be sufficient, therefore, if on the one hand, the Civil Courts refrain from sending copies of Decrees to the Commissioners, to which end the Sudder Dewanny Adawlut will probably not object to instruct their Subordinates; and, on the other, if the Sudder Board intimate to the Collectors that they are not to make alterations in their Registers upon the mere receipt of copies of Decrees, but are to await in every case a direct Order for the alteration to be made on them in process of executing the Decree, by the Civil Court.

No. CCCCLXXXII.

TO THE COMMISSIONERS OF REVENUE.

August 21, 1838.—No. 58.

No. 482. MISC. DEPT.

Competency of Board or Commissioners to vest Assistants to Collectors with powers of holding Sales for recovery of arrears of Revenue.

A REFERENCE having been made to Government regarding the competency of the Board or of Commissioners to vest the Assistants to Collectors with the power of holding Sales for the recovery of arrears of Revenue, the following instructions are issued for the guidance of all Commissioners and Collectors.

2. Section 4, Regulation XI. of 1822, does not restrict, in respect to Sales, the powers conferred on the Superior Revenue Authorities by Clause III. Section 8, of Regulation IV. of 1821, and the sanction of Government is not, therefore, necessary to empower an Assistant to hold Sales. But it is not competent to a Collector, as has sometimes been done, to delegate this duty to his Assistant, without the sanction of the

Circular, No. 482. Aug. 21, 1838.

Commissioner previously obtained, and it will be the duty of the Commissioner before according his sanction to satisfy himself that the experience and judgment of the Assistant are such as to qualify him for the due discharge of this important duty.

No. CCCCLXXXIII.

TO THE COMMISSIONERS OF REVENUE.

No. 483. Misc. Dept.

Non-observance of Cl. I. Sec. 27, Reg XI. of 1822, and embarrassment experienced thereby.

August 21, 1838.—No. 59.

THE Sudder Board of Revenue have had occasion to notice that the provision of Clause I. Section 27, Regulation XI. of 1822, which requires that no part of the Sale proceeds of any Estate shall be held liable for the debts of the late Proprietor, whilst the validity of the Sale may be under contest, has not always been observed, and that on reversal of the Sale by the Board much embarrassment has consequently been experienced. To secure the due observance of the law in future, the Board direct that whenever an appeal against confirmation of a sale is preferred, immediate notice shall be given to the Collector concerned; who, after the receipt of such intimation, will be held strictly responsible for any appropriation of the Sale proceeds of his own authority before the appeal has been finally disposed of.

No. CCCCLXXXIV.

TO THE COMMISSIONERS OF REVENUE.

No. 484. Misc. Dept.

Diversity of opinion in respect to Rules for determining whether Revenue assessable on invalid rent-free tenures not exceeding 100 beegahs

August 25, 1838.—No. 60.

THE Sudder Board of Revenue having observed that much diversity of opinion exists respecting the Rules for determining whether the Revenue assessable on an invalid rent-free tenure not exceeding 100 beegahs in extent should belong to Government or otherwise, have instructed me to forward for your information copy of a letter of this day's date address-

ed to the Commissioner of the Moorshedabad Division, in which their sentiments on the subject are recorded, and they request you will have the goodness to communicate the same to the Resumption Officers within your jurisdiction.

Circular, No. 484. Aug. 25, 1838.

should belong to Government or otherwise.

FROM DEPUTY SUPERINTENDENT LEGAL AFFAIRS, TO THE COMMISSIONER OF THE 14TH DIVISION.

I am directed by the Sudder Board of Revenue to acknowledge the receipt of your letter, No. 261, of 19th ultimo, transmitting copy of a communication from the Special Deputy Collector of Rajshahye, No. 84, of 28th June, and requesting the instructions of the Board upon the point referred to you by that Officer. In reply I am desired to communicate as follows:

2. The Board's Orders, No. 24, of the 24th January last, pronouncing the Resumption of certain Lakhiraj Tenures to be illegal proceeded upon the ground that the tenures were less than 100 beegahs each in extent, that they were situated within the limits of permanently Settled Estates and were held under Hookamee grants. The orders had of course no application to any rent-free tenures not so circumstanced.

3. The answer therefore to your reference is very simple, but the Board having observed that a good deal of confusion and diversity of sentiment exist with regard to the Rules which should determine the question whether the Revenue of an invalid Lakhiraj tenure belongs to Government or not, have directed me to take this opportunity of offering a few general remarks upon the law of the case.

4. Section 6, Regulation XIX. of 1793, enacted that the Revenue assessable on an invalid rent-free tenure not exceeding in extent 100 beegahs of the measurement that may prevail in the Pergunnah wherein it may be situated, shall belong to the person responsible for the discharge of the Revenue of the Estate or dependent Talooq in which the land may be situated. It will be observed that these tenures are liable to assessment just as much as any others, but in as much as the Revenue demandable from them must go to the person responsible for the discharge of the Revenue of the permanently Settled Estate within which they may be situated, the claim to assess them (when situated in a permanently Settled Estate) cannot be preferred on behalf of Government before the Special Deputy Collector, but the suit must be brought by the Zemindar (or by the dependent Talooqdar, should the lands be situated within a tenure of that description) and tried under the provisions of Section 30, Regulation II. of 1819, with the exception pointed out in Section 5, Regulation III. of 1828. In cases where Government may have granted leases for a term of years of Estates not permanently settled, the right to the Revenue assessable on tenures of the description in question is of course liable to be affected by the terms of the engagement made with the Farmers, but even when the Farmer with

Circular, No. 484. Aug. 25, 1838.

reference to the provisions of Section 6, Regulation XIX. of 1793, may be entitled to the Revenue, the Board are of opinion that the Special Deputy Collector may assume as on account of Government, taking however particular care to record in his proceedings that nothing can be claimed by Government until the expiration of the lease, during the continuance of which the Farmer is at liberty to make his own arrangements.

5. It will further be observed that Section 49, Regulation XIX. of 1793, expressly declares that no part of that law shall be considered to extend to rent-free tenures denominated Badshahee or Rozae, the Rules applicable to such tenures being contained in Regulation XXXVII. of the same year. Now this last mentioned Regulation contains no Clause in favor of the Zemindars similar to that which exists in Regulation XIX. of 1793, the reason for the omission being sufficiently obvious from the different nature of the tenures to which the two laws respectively relate, and it therefore follows that a rent-free Badshahee Tenure, although situated within the limits of a permanently Settled Estate, and not exceeding 100 beegahs in extent, is liable, if invalid, to resumption and assessment at the suit of Government, and it is consequently the duty of the Special Deputy Collectors to decide upon the validity of such tenures, whatever may be their extent, and wherever they may be situated.

6. It remains to be considered, whether the quality of land specified in the Sunnud, or the quantity found by actual measurement to be in the possession of the Lakhirajdars, should be taken as the rule for determining whether Government or the Zemindar is entitled to the Revenue of such tenures. On this point, there has been much difference of opinion, but the Government, upon a reference recently made, has declared its concurrence with the Board in holding that the question must be decided by the quantity of land specified in the Sunnud; if therefore a Sunnud specify more than 100 beegahs, the Special Deputy Collector may decide the case and resume an invalid tenure notwithstanding the allegations of the Lakhirajdar that his tenure does not in fact comprise that quantity of land. It will frequently however happen that a Sunnud specifies less than 100 beegahs, while the Lakhirajdar is in possession of more than that quantity. Under such circumstances, it has been ruled that the Zemindar is entitled to the assessment upon the quantity specified in the Sunnud and the right of Government to derive Revenue from the excess must depend upon whether such excess was or was not included in the permanent Settlement of the Estate in which the tenure is situated.

7. It would scarcely be necessary to advert in this place to Clause I. Section 3, Regulation II. of 1819, were it not for the misapprehension that appears to have existed in regard to this Section, which in fact promulgated no new law with respect to rent-free tenures, and carefully provided against the supposition that it did so. It declares that all lands, which at the period of the Decennial Settlement were not included within the limits of any Pergunnah, Mouzah, or other Division of Estates, for which a Settlement was concluded with the owners, shall be liable to assessment

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at the suit of Government, whatever their extent may be, provided they be not lands, for which a distinct Settlement has been made, subsequent to the permanent Settlement, nor lands which (although not included within the limits of any Settled Estate) are held free of assessment under a valid and legal title of the nature specified in Regulations XIX. and XXXVII. of 1793. You will perceive that this enactment in no way interfered with the old law which gave the Zemindar a right to the assessment upon an Hookamee tenure situated within his Settled Estate, if it were less than 100 beegahs in extent, for it applies exclusively to lands not included within a Settled Estate, (Towfeer and alluvial Lands) and the only reason for mentioning valid Lakhiraj tenures at all was the consideration that there might be such tenures not included within the limits of a permanently Settled Estate, in which case had there been no special provision in their favor, they might have been constrained to fall under the general words of the Clause, which declare all lands not so included liable to assessment. To prevent however the possibility of any misconstruction of its meaning, the Legislature added a provision expressly declaring that nothing contained in that Clause shall be taken to affect the rights reserved to Zemindars, Talooqdars, and other Proprietors of the Estates, with whom a permanent Settlement has been concluded to the exclusive enjoyment of the rent assessed on lands held on an invalid tenure free of assessment within the limits of their respective Estates and Talooqs, and of which the extent may not exceed 100 beegahs, if in Bengal, Behar, or Orissa; and 50 beegahs, if within the province of Benares.

8. To sum up briefly what has been said, the law of the case is as follows. It is the duty of the Special Deputy Collectors to decide and to resume on behalf of Government, if found to be invalid, all rent-free tenures, whether more or less than 100 beegahs in extent, which are not situated within the limits of a permanently Settled Estate, (due attention being paid to the case provided for at the close of the 4th Paragraph,) or which being so situated are held under a Badshahee grant or under an Hookamee grant, specifying more than 100 beegahs although the Lakhirajdar may be in possession of less than that quantity. On the other hand, the Resumption Officers must abstain from interfering with any rent-free tenures situated within the limits of a permanently Settled Estate and held under an Hookamee grant, specifying less than 100 beegahs, but if any such case, they should have reason to suppose that the Lakhirajdar is in possession of a greater quantity of land than is specified in the Sunnud, they are at liberty, should there be strong grounds for believing that the surplus was not included in the permanent Settlement, to institute an investigation to try that question, and, if proved not to have been so included, to resume the excess, but of course such proceedings should not be held on doubtful cases.

Circular, No. 485.
Sept. 4, 1838.

No. CCCCLXXXV.

TO THE COMMISSIONERS OF REVENUE.

No. 485.
MISC. DEPT.
Limitation of Circular Order of 28th March 1837 respecting the trial and decision of Resumption cases.

September 4, 1838.—No. 61.

THE Sudder Board of Revenue deem it expedient that the Circular Order of the 28th March 1837, which declares "that no Resumption cases should be decided during the period the Civil Courts are closed" should be limited to those cases, in which the parties may not be in attendance, and that Resumption Officers should be permitted to try and decide, during such period, all cases, in which the parties may voluntarily attend and defend the suit. But it must be understood that such attendance should on no account be *coerced* during the great festivals, either of the Mahomedan or Hindoo religion.

2. You will be pleased to instruct the officers under jurisdiction accordingly.

No. CCCCLXXXVI.

TO THE COMMISSIONERS OF REVENUE.

No. 486.
MISC. DEPT.
Inadequacy of Sale prices of Estates and their purchase on account of Government for one rupee, or at a less price than formerly bid.

September 4, 1838.—No. 62.

IT having been stated in the public papers that Estates, the sales of which have been cancelled on account of inadequacy of price, (the amount bid, not being equal to the balance as is stated, though this point is of no consequence) have been purchased on account of Government on being again exposed to sale, for one rupee, or at a less price than that rejected in the first instance as insufficient, the Board consider it necessary to inquire into the truth of the statement in order that steps may be taken to remedy any injustice that may have been done, by soliciting Government to allow the defaulter credit for the difference between the amount bid at the cancelled sale, and the price for which his Estate was eventually purchased by Government.

2. Instances have also occurred within the Board's knowledge, in which from an extraordinary misconception of the Orders of Govern-

ment, Collectors have rejected bids on the ground of inadequacy and purchased on account of Government for one rupee.

Circular, No. 486. Sept. 4, 1838.

3. The Board request that you will ascertain and report whether any transactions of the nature indicated in the preceding Paras. have taken place in your Division, and if they have, that you will submit a Return of the cases in the following Form :—

1	2	3	4	5	6	7
Name of District.	Name of Muhal.	Sudder Jumma.	Balance for which sold at sale cancelled.	Do. do. at sale when purchased by Government.	Amount bid at sale cancelled or amount of bid rejected.	Price at which purchased by Government.

NOTE. Column 4th applies only to cases of the first description.—Columns 5th, 6th and 7th, are meant to embrace both kinds of cases.

No. CCCCLXXXVII.

TO THE COMMISSIONERS OF REVENUE.

September 18, 1838.—No. 63.

No. 487. MISC. DEPT. Misapprehension regarding course proper to be pursued in realizing fees for registry under Reg. XV. of 1797.

THE Sudder Board of Revenue having reason to believe that misapprehension has very generally prevailed regarding the course proper to be followed in realizing the prescribed fees for registry under Regulation XV. 1797, direct that the annexed Extract from Government Orders under date the 28th ultimo, be circulated for the information and guidance of all Collectors.

EXTRACT OF A LETTER FROM GOVERNMENT.

PARA. 4. "After completion of the necessary inquiries, the entry should be made *first*, and the fees realized afterwards. This is obviously the purport of Regulation XV. 1797, under which no fee can be demanded until the registry has been made. To demand the fee before Registry appears illegal."

Circular, No. 488.
Oct. 9, 1838.

No. CCCCLXXXVIII.

TO THE COMMISSIONERS OF REVENUE.

No. 488.
MISC. DEPT.

Statement of Demands, Collections and Balances on account of Thanadaree lands with explanation to be inserted in Quarterly Towjees.

October 9, 1838.—No. 64.

WITH reference to the accompanying Extract, Paras. 2nd, 3rd and 4th, from a letter this day addressed to the Secretary to Government, Revenue Department, I am directed by the Sudder Board of Revenue to request that you will instruct the Collectors of your Division to insert in their Quarterly Towjees a statement of Demands, Collections and Balances on account of Thanadaree lands with a full explanation of the Balances; keeping the entry separate and distinct from the entries of general Malgoozaree Muhals.

EXTRACT FROM A LETTER ADDRESSED TO THE SECRETARY TO GOVERNMENT OF BENGAL, REVENUE DEPARTMENT.

PARA. 2. With reference to the Para. quoted in the margin*, I am desired to say that the reason why the accounts of the Police lands have not hitherto been entered in the Towjees submitted to the Board is, that the produce of such lands under Clause IV., Section 8, Regulation I. of 1793, forms no part of the general land Revenue, being "appropriated to no other purpose but that of defraying the expence of the Police" and being collected separately for that object.

* "The Deputy Governor desires to know why the Collections from Police lands are every where so bad, and why they are not entered in the Towjee of the Board."

3. Since however these lands are subject in all respects to the general laws for the collection of the land revenue, the Board (having consulted their Accountant) are of opinion that the Demands, Collections and Balances on account of them should be shewn in their Towjee in the same manner as in that of the Accountant. They will of course form a separate entry and be kept distinct from the general Rent-roll.

4. The Board propose issuing immediate orders to the Collectors under their jurisdiction to make this addition to their Quarterly Towjees, and when they shall have the accounts before them, they will be enabled to reply to the other part of His Honor's question, viz. "Why the Collections from Police lands are every where so bad."

Circular, No. 489.
Oct. 13, 1838.

No. CCCCLXXXIX.

TO THE COMMISSIONERS OF REVENUE.

October 13, 1838.—No. 65.

No. 489.
Misc. Dept.
Mode of address to be adopted in official communications with Moonsiffs.

IN conformity with the Orders of Government dated the 25th ultimo No. 1888, I am directed by the Sudder Board of Revenue to annex Extracts from a correspondence between the Courts of the Sudder Dewanny Adawlut in the Lower and Western Provinces, regarding the mode of address to be adopted in official communications with Moonsiffs, and to request that you will issue the necessary instructions to your subordinates for giving effect to the wishes of the Court, as expressed in the 3rd Para. of their Register's letter of the 1st June.

* Extract Para. 3rd letter of Sudder Dewanny Adawlut, North Western Provinces, dated 4th May 1838.

Extract Paras. 2nd and 3rd letter of Sudder Dewanny Adawlut, dated 1st June 1838 with enclosure from Judge of Chittagong.

EXTRACT FROM A LETTER FROM THE SUDDER DEWANNY ADAWLUT, NORTH WESTERN PROVINCES.

3. With regard to the general question involved in Mr. Thomson's reference I am directed to observe, that adverting to the great respectability of the Office of Moonsiffs as now constituted and to the nature of the duties assigned to that class of officers, the Court can see no good reason why they should not be addressed in all matters connected with their office by Roobukaree, instead of by Purwannah, as well as the Principal and other Sudder Ameens, and they propose therefore should the Calcutta Court concur in this opinion, to issue a Circular to the Zillah and City Judges under their control directing them to consider the rules laid down in the Circular Orders of the 12th October and 30th November 1832, No. 64, which prescribe the mode of address to be observed in official communications with the Principal and other Sudder Ameens equally applicable to the Moonsiffs.

EXTRACT FROM A LETTER FROM THE SUDDER DEWANNY ADAWLUT.

Para. 2. The Court also entirely concur in the proposed extension to the Moonsiffs of the mode of address prescribed for the Principal Sudder Ameens and Sudder Ameens by the Circular Orders, No. 64, of the 12th October and 30th November 1832, but they consider, that as those orders were issued under the instructions of Government, a reference should be made to that authority before any alteration is carried into practice.

Circular, No. 491. Oct. 16, 1838.

agreement is procured and registered the Government should advance funds to enable the Executive Officer to commence on the work, leaving it to the Collector to recover from the Zemindars their portion of the stipulated outlay.

3. The Board are of opinion that advances of the nature contemplated would fall under the provisions of Section 40, Regulation XIV. of 1793, and might be summarily recovered in the same manner as an arrear of revenue; a stipulation to this effect should be entered in the agreement. If the Zemindars can be persuaded to execute such engagements the Board conceive that very little risk would attend the advance of the money from the public treasury in the first instance.

LETTER FROM SECRETARY TO GOVERNMENT TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

I am directed to acknowledge the receipt of your letter, No. 473, dated the 21st ultimo, and to request that you will inform the Board in reply that His Honor the Deputy Governor of Bengal approves of their suggestion, and desires that it may be acted upon by Collectors in communication with the Executive Officer.

2. The engagements should be taken by Collectors and should specify that this is an advance under Section 40, Regulation XIV. of 1793 and entered as such in their accounts.

3. Authority for such advance should be obtained in the usual way through the Military Board, on application being made by the Executive Officer.

4. A copy of the Board's letter and of this reply will be furnished to the Military Board.

No. CCCCXCII.

TO THE COMMISSIONERS OF REVENUE.

No. 492. Misc. Dept. Explanation of Section 6, of Circular Orders of 12th Nov. 1833.

October 16, 1838.—No. 68.

THE annexed Extract from Orders of Government, dated 11th September, 1838, is circulated for the information and guidance of all Settlement Officers, in explanation of that part of Section 6, of the Board's Circular Orders of the 12th November, 1833, which prescribes, that, "disputes respecting the boundaries of Muhals, declared liable to Assessment under the provisions of Regulation III. of 1828, must be disposed of under the direction of the Special Commissioners who are alone competent to superintend the execution of their own decrees."

EXTRACT FROM PARAGRAPH 4 OF A LETTER FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL IN THE REVENUE DEPARTMENT.

Circular, No. 492. Oct. 16, 1838.

"There may certainly be cases, in which injustice would be done by causing disputed boundaries of the nature referred to, to be summarily decided in process of execution of decree by the Resuming Officer. There are at the same time many obvious cases in which such a mode of deciding the dispute would be very just and right, whether any given case lies on the one side or on the other of this supposed line; whether the decision should be made summarily by the Resuming Officer in the course of executing his decree, or after full investigation in a new and separate resumption suit, can only be declared according to the particular circumstances of that case, and by a tribunal competent to pronounce upon the distinction. It is therefore His Honor's opinion that in all disputed boundaries of the nature in question, the Revenue Officers should apply for decision in the first instance to the Resumption tribunal from which the final decree emanated; and that the Resumption tribunal so applied to, should, upon an understanding of the circumstances of each case, either decide summarily in process of execution of its decree, or direct the institution of a new suit, according to the true nature of the circumstances set forth."

No. CCCCXCIII.

TO THE COMMISSIONERS OF REVENUE.

October 16, 1838.—No. 69.

No. 493. Misc. Dept.

Roobukaree of Principal Sudder Ameens—attention thereto.

As Government have authorized Principal Sudder Ameens, many of whom are unacquainted with the English language, to communicate direct with Covenanted Officers in the Revenue Department, and as the communication in such cases must of necessity be made by Roobukaree in the Native languages without the usual English letter or precept; the Sudder Board of Revenue, with a view to prevent any misunderstanding, request that all Commissioners and Collectors subordinate to their jurisdiction, will pay due attention to the Roobukarees of Principal Sudder Ameens without taking exception to their being unaccompanied by an English letter or precept, or in cases of requisition for the sale of lands preferred to a Commissioner under Section 2, Regulation XLV. 1793, by translate of the decree. In such cases Commissioners should have the usual Form filled up in their own office and filed with the Persian Papers.

Circular, No. 494.
Oct. 23, 1838.

No. CCCCXCIV.

TO THE COMMISSIONERS OF REVENUE.

No. 494.
Misc. Dept.

Expediency of entrusting to native subjects the powers and duties exercised by Revenue authorities, &c. under Provisions of Reg. XIX. of 1810.

October 23, 1838.—No. 70.

I AM directed by the Sudder Board of Revenue to request that, after having consulted those of your subordinate officers whom you may consider to be able to furnish you with any useful information on the subject, you will favor them with your and their opinion upon the following points.

Firstly. The Board are desirous to know whether it would be expedient, or otherwise, with reference to the very extensive Judicial and Revenue powers now vested in the native subjects of Government demonstrative of the increased confidence reposed in their integrity and uprightness to entrust to them in future also the powers and duties now exercised by the Revenue authorities and Local agents under the provisions of Regulation XIX. of 1810.

Popularity or otherwise of interference, by Local Agents with endowed institutions.

Secondly. The Board wish to be informed whether the interference now exercised by the local agents under Regulation XIX. of 1810, with endowed institutions of a religious character be generally popular or unpopular with the people, and whether they would prefer to the existing system that the superintendence of all endowments of that nature, and the charge of all lands by which they are maintained should be left exclusively to the persons of the religious persuasion, who take an interest in or are benefitted by, such endowments, the Courts of Justice being of course open for the hearing and redress of all complaints of misfeasance or other abuse.

No. CCCCXCV.

TO THE COMMISSIONERS OF REVENUE.

No. 495.
Misc. Dept.

Grounds invariably to be stated for issuing notices to holders of rent-

October 23, 1838.—No. 71.

IT having been brought to the notice of the Sudder Board of Revenue that the Special Deputy Collectors have in some instances omitted to record any order for issuing the notice to the holder of a rent-

free tenure prescribed by Clause II. Section 5, Regulation II. of 1819, they direct me to request you will call the attention of the Resumption Officers within your jurisdiction to this particular, and enjoin them to put invariably upon record the grounds on which the notice in question is issued. As it is most desirable that every rent-free tenure, which has not already been judicially decided upon, should be brought under investigation and definitively disposed of, one way or the other; it may seem that this preliminary Roobukaree is little more than a form, but still it is a formality that will complete the record and render the whole proceedings consistent and uniform, and its observance therefore should not be dispensed with. Of course it is not imperative on the Resuming Officer to assign in this Roobukaree any special ground for presuming the rent-free tenure to be invalid; it will be sufficient for him to state generally that having reason to believe, either from reference to the registers in his office, or from any other source of information, that certain lands are held rent-free, an inquiry into the validity of the tenure is considered necessary, and he therefore directs the usual notice to be issued and served in the prescribed manner on the holder of the tenure requiring him to produce his title deeds, &c.

Circular, No. 495. Oct. 23, 1838.

free tenures prescribed by Clause II. Section 5, Reg. II. of 1819.

No. CCCCXCVI.

TO THE COMMISSIONERS OF REVENUE.

October 23, 1838.—No. 72.

No. 496. Misc. Dept.

Modification of No. XVII. of Rules of Practice and the final disposal by Board of Sales of temporarily settled Muhals.

I AM directed by the Sudder Board of Revenue to inform you that, in modification of No. XVII. of the Rules of Practice, the Honorable the Deputy Governor has been pleased to commit to the Board the final disposal of sales of temporarily settled Muhals, which were heretofore required to be submitted for the sanction of Government.

2. The Board have reason to believe that the rule referred to has not always been observed, and that Commissioners have not generally, except in appealed cases, submitted such sales for the orders of superior authority. Your attention is therefore directed to the rule as now modified, and you are required on the occurrence of sales of tempo-

Circular, No. 496. Oct. 23, 1838.

rarily settled Muhals to be careful to report them for the orders of the Board.

3. You will understand that it is considered inexpedient to bring to sale estates not permanently settled, unless the circumstances shall be clearly such as to render a resort to the sale process unavoidable. The report therefore (except in appeal cases when the usual forms must be observed) should consist of the English Account Sale with such a detailed explanation in the column of remarks, as may satisfy the Board that the local authorities have exercised a sound discretion in resorting to this extreme measure for the realization of the public revenue.

No. CCCCXCVII.

TO THE COMMISSIONERS OF REVENUE.

No. 497. Misc. Dept.

Non-interference by Officers of Government with Endowments for maintenance of institutions purely religious.

November 6, 1838.—No. 73.

I AM directed by the Sudder Board of Revenue to send to you for communication to all the local agents in your division the annexed extract from paragraph 5, of a letter from Government in the Revenue Department under date the 6th ultimo, No. 1775.

EXTRACT FROM PARAGRAPH 5, OF A LETTER FROM GOVERNMENT IN THE REVENUE DEPARTMENT.

5. "In the sentiments expressed in the last paragraph of your letter under reply, His Honor concurs so far, that he thinks no interference by any officer of Government with endowments for the maintenance of institutions purely religious should be permitted without an application from the Heads of the community connected with or interested in the institutions."

No. CCCCXCVIII.

TO THE COMMISSIONERS OF REVENUE.

No. 498. Misc. Dept.

Insecure mode of packing Treasure.

November 20, 1838.—No. 74.

A CASE having come under the notice of the Board, in which a sum of money was abstracted from a remittance made to the General Trea-

Circular, No. 498. Nov. 20, 1838.

sury, in consequence apparently of the insecure manner in which the treasure was packed, I am directed by the Sudder Board of Revenue, in conformity with Orders of Government, dated the 23rd ultimo, to request you will draw the attention of all officers in charge of treasuries in your Division to the precautionary measures recommended in the Extract from a letter from the Sub-treasurer to the address of the Secretary to Government Revenue Department, entered in the margin*.

* Para. 8. "Were the Treasure boxes more carefully prepared at Mofussil treasuries (even with the description of wood generally used) covered with good gunny and properly lashed (Chowbundee) with jute cords, I incline to think that they would, invariably, arrive in good condition especially as steamers are now made available for their transit."

No. CCCCXCIX.

TO THE COMMISSIONERS OF REVENUE.

November 20, 1838.—No. 75.

No. 499. Misc. Dept.

Neglect of Special Deputy Collectors to conform to Orders requiring them to consult the convenience of the Public by fixing their Cutcherries at centrical Stations and moving from place to place as business may require.

IT having been brought to the notice of the Sudder Board of Revenue that Special Deputy Collectors, whose jurisdictions extend over more than one District, have not in all cases conformed to the instructions contained in the 7th Paragraph of the Circular Orders of the 2nd January, 1837, by which they were directed to consult the convenience of the public by fixing their Cutcherries at centrical stations and moving from place to place as the state of their business might require; I am desired by the Board to request that you will enjoin upon the Special Deputy Collectors in your Division a strict observance of this principle; requiring them, as a general rule, to dispose of the cases of each District in succession; and invariably to hold their Cutcherries within the limits of the Zillahs, the cases appertaining to which they may be at the time adjudicating, unless in any instance the parties concerned may expressly desire that the proceedings may be held elsewhere.

No. D.

TO THE COMMISSIONERS OF REVENUE.

November 27, 1838.—No. 76.

No. 500. Misc. Dept.

Adjudgment of Lakhiraj tenures as liable to assessment

THE Sudder Board of Revenue have reason to apprehend that—owing, probably, to a misunderstanding of Section 2, Regulation XIV. of 1825—

Circular, No. 500. Nov. 27, 1838.

upon the ground of want of due authority, &c.

some Lakhiraj tenures have been adjudged by Special Deputy Collectors to be liable to assessment upon the ground of the want of due authority to create such tenures on the part of the grantor, without due advertence to the provisions of Section 2, Regulation XIX. of 1793, (as far as regards grants not royal) as explained by the preamble of that enactment*.

2nd. The Board are clearly of opinion that if any tenure not royal, created previously to the 12th August, 1765, have been adjudged liable to assessment by any Special Deputy Collector solely on the ground of want of authority on the part of the grantor, he should apply to the Special Commissioner for permission to review his decision in the case, with reference to the Section of Regulation XIX. of 1793, above quoted. It will not, of course, be necessary to make this application in cases where the want of authority has been adduced, (though erroneously,) together with other valid reasons, as rendering a tenure liable to assessment.

No. DI.

TO THE COMMISSIONERS OF REVENUE.

No. 501. Misc. Dept.

Cases of persons confined at instance of individuals not to be included in Quarterly Returns of Revenue Defaulters.

Rules of Practice, XVI.

December 11, 1838.—No. 77.

THE Sudder Board of Revenue having had occasion to observe that some Commissioners include in their Quarterly Returns of Revenue defaulters in confinement, the cases of persons confined at the instance of individuals under Regulation VII. of 1799, I am directed to request that you will, in future, be careful to exclude all such cases from your Quarterly Statements transmitted to this Board, which are intended to apply only to "persons confined in Jail on account of *Government demands*," viz. for arrears of Government revenue, embezzlement, and non-payment of fines.

* It has been ruled that the term "whatever authority" embraces every person who could and actually did make a Lakhiraj grant the obtaining possession by the grantee, which is essential to validity proving incontestably the power of the grantor.

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APPENDIX.

APPENDIX.

Selection of Revenue Terms.

A.

ABOAB, or ABWAB. Taxes assessed on the lands, over and above the original rent.

ABWAB FOUJDARY. Permanent taxes, established by Shuja Khan, on the country subject to the jurisdiction of the Foujdars.

ABWAB TANEHDARY. Established by Shuja Khan, being a fee levied on the retailers of liquors and other articles, in bazars, attached to tannahs or garrisons, and payable to the cutwal who was appointed by the commandant of the troops, to superintend the police of these markets.

AHDAH. An agreement or contract: *vide* also *Wadah.*

AHDAHBUNDY. Stated periods for the discharge of a debt, or the payment of a sum of money.

AHDADAR. An officer of the Moghul government; who, for a commission of 2 or 3 per cent. engaged for the rents of a district (the settlement of which had been concluded in the name of the zemindar) and made himself responsible for the balance: v. *Wadahdar.*

AHHUCK ABWAB. A tax levied first by Aliverdy Khan. It was established under the pretence of defraying the expence of procuring chunam, or lime, from Sylhet, for the repairs of the *killah*, or fort, at Moorshedabad.

AJARAH. A farm of land.

AJARAHDAR. A farmer of the revenues.

AKHBARNAVEESE. A news-writer; intelligencer.

AKDANAH. Marriage fees paid to the cazee, or Mussalman priest: they are now abolished.

AKHRAJAUT. Charges, expences, disbursements.

AKHERY HISSAUB KHERCHA, or WAUSIL BAKY KHERCHA. An adjustment of each ryot's account, made out at the end of the year; stating the jumma, receipts, and balances of all the kists, with the pleas for abatement of rent; which being deducted, leaves the undisputed balance.

AKHERY JUMMA WAUSIL BAKY. An account of the revenue of a whole village,

distinguished into jumma, receipts, and balances. It states, first, the jumma of the preceding year, the increase or decrease which has since taken place, the undisputed balance outstanding, the sum advanced for tucavy; and the amount of all these, constitutes the jumma to be collected in the present year. Secondly, The sums received, either of the revenue of the current, the arrears of the former, or of tucavy, are next entered, with the respective different articles of pleas for deficiencies.

Akhery Neekas. An adjusted account made out at the end of the year, between the head collector of a turruf, or pergunnah, and the currumcharies of each village composing such division, stating the amount collected from each individual ryot, the retrenchments in the currumchary's accounts, the sum total of the revenues received from him, and the amount remaining due from him, as well as that which is outstanding with the ryots.

Altumgha. A Turkish word, signifying the *red* patent; the impression of the Imperial seal affixed to such grants, being in red ink. It is a grant of land under the royal seal, conveying the property to the first proprietor and his heirs, in perpetuity, and escheating to government only in default of issue, or forfeited by delinquency. An *Husb ool Hookem*, or grant corresponding with that under the royal seal, was issued by the Vizier, another by the Dewan of the province, and a perwannah, or order of release, by the Nazim, as in the case of jagheers. It is alienable by sale, gift, or otherwise, without the approbation of government, which has never attached land held under this tenure, whilst it was under mortgage to other persons.

Amannut. A deposit, or trust.

Amauny. Lands, the collections of which are neither made through a zemindar nor farmer, but by temporary officers, appointed by government for that purpose.

Amdany. Receipts of revenue.

Arazee. Land.

Arsutta. A monthly running treasury account, of receipts, remittances, and disbursements; particularizing the sums, articles and dates, and arranged under the proper heads, and made up from the Seyah Mojoodaut.

Arzamin. A counter security given to one who is bound to another in the first instance.

Arzee. An address from an inferior; a petition.

Arzdasht. An address, or memorial, so called from the two initial words always used in this address ;—*it is represented.*

Assamy. Description, person, date, thing, &c. Also, the defendant in a suit; any person on whom a claim is made.

Assel Jumma. The original rents with which the lands were first charged, in the books of the Emperor, exclusive of all additions and impositions made since, from time to time, by the government.

Aumeen. A supervisor, or officer employed by government, to examine and regulate the state of the revenues of a district; also, sometimes, an arbitrator, or umpire.

Aumeeny Dufter. The records of the Ameens; also, an office for the adjustment of their accounts.

Aumil. A collector of the revenues.

Aumulnameh. A warrant, or order from government, empowering a person to take possession of any thing.

AURUNG. Places where goods are manufactured for sale.

AUMUN. Low land, which yields only one crop per annum.

AWARIJA JUMMA KHERCH. A running treasury account of receipts, remittances, and disbursements, made out annually, or at any period from the Arsutta.

AYMA. A grant of land given by firmaun, from the king, and in some places subject to a small quit rent. It is hereditary.

B.

BAADCHUPPY. Fees taken by the Mohtusib, for affixing his seals to the weights.

BAADHATTA. The setting up of a haut, or market, near another, to its prejudice.

BALADUSTY. Exactions, or clandestine collections.

BANGA. A species of cotton produced, exclusively, in the Dacca district, and indispensibly necessary, though not otherwise of superior quality, to form the stripes of some of the finest kinds of muslin.

BARANEE. Land dependant on rains.

BARJAUT. An oppressive custom, forcing the natives to buy goods above the market price.

BARJOY. A custom of forcing people to buy goods at an exorbitant price. Likewise, a free grant of a spot of ground made by the zemindars and landholders to any of their relations, the rents of which, to prevent a loss to the donor, are assessed upon the rest of his possessions.

BARBURDARRY. Expences of travelling, cooley hire, carriage hire, &c.

BATTA. An extraordinary allowance paid to the military when on field duty. Also, the agio allowance, or rate of exchange, between rupees of different species.

BUTWARRA. The partition or division of lands.

BAYE. Seller.

BAZAR. A constant and established market, in contradiction to haut, an occasional one.

BAZEE BABUT, or BAZEE DUFFAH. Particular taxes, so called from their being entered under this vague head, specifying no particular account on which they are levied.

BAZYAFT. The act of resuming alienated lands, and reannexing them to the jumma payable to government. Resumption of any thing.

BAZEE JUMMA. Arbitrary, and unauthorized exactions, made by the zemindars and landholders, over and above the *assel* and *abwabjumma;* such as fines for theft, fornication, quarrels, and fees on marriages, contributions made by Hindoo priests, acknowledgments given for the liberty of grazing cattle on commons, of selling spirituous liquors, of cutting wood, long grass, &c., tax on money lent, on the division of estates and property among relations, on sunnuds of admission to caste, on settling in a pergunnah, and on various other occasions.

BAZEE ZEMIN. Land exempt from the

payment of revenue under various denominations, as Altumgha, Mududmaush, Ayma, Jagheer, Nuzzer Dergah, Kharidge, Maufee, Sershikun, Khyraut, Bermooter, Boguewitter, Naunkar, Inaum, Bhatoler, Chaukeran, Bishnoter, Dewutter, Mohetraun, Peeraun, Fuckeeraun, Cheraghee, Nedjejote.

BEENA. A species of long grass.

BEEGAH. About a third part of an acre, 1600 square yards.

BEHAWILLY. The partition of the actual produce of the harvest, between Government and the cultivator.

BEELABUNDY. An account of the settlement of a district, specifying the name of each Mehal, the farmer of it, and the amount at which it is let.

BEHAL. Restored to its former, or continuing in its present state.

BEHALLY SUNUD. A grant restoring a person to the possession of something that he has been deprived of, or confirming to him what he at present enjoys.

BEYSHEE. Increase.

BEELAH. Properly the privy purse, but usually applied to express funds appropriated to the maintenance of the Begum, and to other private purposes in the family of the Nabob.

BEJENTRY MEHAL. The revenues collected from dancing girls and musicians.

BERAUT. An assignment or draught.

BERUND. The denomination of the lands in the Moorshedabad division, situated to the north-east of the Pudda river.

BILMOOKTA. Fixed or adjusted.

BIRAWIRD. An estimate.

BISWA. One twentieth of a beegah.

BISWANSEE. Ditto ditto of a biswa.

BEOPAREE. A petty merchant, or trafficker in small articles, but chiefly in grain.

BUNDOBUST. Settlement, arrangement.

BUNJUR. Is that land which has not been cultivated for 5 years or upwards.

BUNKUR. Forest dues.

BUQAYA SUNWAT. Balance of former years.

BUTTAEE. Division of the crop.

BYE. Sale.

BYE SHARTEE. Conditional sale.

C.

CABOOLEAT. An engagement.

CAHAWN, CAHAWUN, or CAOUN. Pronounced *cown*. Sixteen puns of couries, equal to about eight-pence English money.

CALARRY, CALLAREE, or KAALLAREE. A salt work, commonly called salt pans.

CAMAR MEHAL. (Khemr.) Places where arrack and spirituous liquors are sold.

CANOONGOE. An expounder of the laws and customs. In the vigour of the Moghul government, the duty of this officer was to keep counterparts of all accounts of new establishment of villages, transfers of land, and other circumstances, which occasioned a change in the state of the country. Every sale and deed of transfer, the measurement, boundaries, and division of land, were registered in the public records, which contained a complete history of all alterations that took place in the state of landed proper-

ty, throughout the country. The Canoongoe was referred to on every point that respected the finances* or civil government, in all disputes concerning lands, and served frequently as a guide, in imposing, or collecting the revenues; and was a check on the embezzlements and exactions of the zemindars and other public officers.

CARCOON. An officer under the zemindar, and also in the offices of government, who keeps accounts of the collections.

CAUZY. A Mohammedan judge.

CAUZY UL KEZAAT. That is, Judge of Judges, or head Judge.—There is one at Moorshedabad, whose deputies are established in most of the Bengal districts. The Cauzy ul Kezaat, formerly held a court at Moorshedabad, which took cognizance of causes concerning marriage contracts and settlements, the division of inheritances, testaments, &c. At present this judicial power is not exercised by the Cauzy, being absorbed by the Dewany, or Foujdary jurisdictions. The Cauzy ul Kezaat has now a seal in the Nizamut Adawlut, at Moorshedabad; but the separate authority of himself and his deputies seems confined to giving Fetwas, celebrating Mohammedan marriages, and attesting with his seals all deeds of purchase, mortgages, settlements, and the like.

CHABOUTRA. A tribunal.

CHAHEE. Lands irrigated from Wells.

CHAKERAUN ZEMEEN. Lands appropriated to the maintenance of public servants.

CHERAUGHEE. Land bestowed for the provision of illuminations, &c. of a Mohammedan mosque, or tomb.

CHICKERBERDESHEE. Compound interest.

CHILLAUN. An invoice of treasure.

CHITTAH. An account of all the lands of a village, divided into dangs, or portions, according to the order of time in which they were measured. It contains the quantity of land in each dang, a description of its boundaries, the articles it produces, and the name of the ryot who cultivates it. Whenever a measurement takes place, which is generally in the course of ten or twelve years, such an account is drawn out, and signed by the Gomashtah, and deposited with the Putwaree of the village.

CHOKEYDAR. A watchman. Also the officer of a guard.

CHOKEE. A guard, watch-house. Also a station where duties are collected.

CHOORCHITTY. A deed of release.

CHOUT. A fourth part. This demand of the Mahrattahs was first publicly acquiesced in by Syed Hussein Khan, Soobahdar of the Decan, under the Emperor Ferukhseer, in 1716. The Emperor Mohammed Shah granted the Mahrattahs permission to levy the chout from Bengal, in revenge for the usurpation of Aliverdy Khaun; who, to get rid of it ceded all Orissa, excepting Midnapore and Jellasore, to the Mahrattahs, in perpetuity, in lieu thereof; but at the same time established an aboab under this head, at the rate of one-seventh of the assul-jumma, over all Bengal, that he might not be a loser by the dismemberment of Orissa.

CHOWDRAWY. Properly, *Chowdrafet*, the jurisdiction of a Chowdry.

CHOWDRY. An inferior Zemindar, or landholder.

CHOWK. A constant daily market, or place of sale, in towns, for all articles of wearing apparel, and other articles of second

hand; the commodities here sold being, for the most part, not new; or, if new, coarse of their kind.

CHAUCKLA. An assemblage of the smaller divisions of a province. The jurisdiction of a Foujdar.

CHUNCHUR. Is that land which has lain fallow three or four years.

CHURR. A sand-bank.

COBALAH. A deed of sale.

COOLY. A common porter, or labourer, of any kind.

COSS, or COSE. A measure by which they commonly compute distances in India.—They are of two sorts *jeriby*, or *measured*, which are said to be four hundred English yards each; and *resmy*, or *computed*, which are from two thousand to two thousand five hundred yards, according to the different provinces. Others say, between two and three English miles. The best computations make the coss equal to about one statute mile and nine-tenths.

COSSID. A messenger employed to carry despatches from one part of the empire to another; a post: an express.

COTTAH. One-twentieth of a beegah.

COWRY. A small shell, which passes for money in Bengal. Eighty cowries are called a pun, and from fifty to sixty puns, the value of a rupee. A cowry may be rated the hundred and sixtieth part of a penny.

CRORE. One hundred lacks.

CUBZ. A receipt.

CUMMEE. An abatement.

CUMMEE BEYSHEE. An abstract account of the increase and decrease in the jumma of each ryot of a village, at the beginning of the year, to which the Putwaree, as a sanction, procures the signature of his immediate superior.

CURRUMCHARRY. The chief officer of a large village, whose duty it is to collect the rents from the Munduls, and to manage the business of the collections in general.

CUSSORE or KUSSER. An allowance upon the exchange of rupees, in contradistinction to batta. Batta is the sum deducted, and cussore the sum added.

CUTCHA AMDAUNY. The gross import. The payment made by the Zemindar of his rent, in the various sorts of rupees, as they come up from his different pergunnahs.

CUTCHERRY. A court of justice. Also the office into which the rents are delivered; or for the transaction of any other public business.

CUTWALL. An inferior officer of the police, whose business it is to try and decide petty misdemeanors. An officer who superintends the market.

DAADNEE. Money advanced for the provision of goods, or merchandize, of any kind.

DAKHELA. A receipt.

DAM or DAUM. The fortieth part of a rupee.

DAMDARY. A branch of revenue arising from bird-catchers, players, and musicians.

DAMEE PUTWAREE. A perquisite allowed to Putwarees.

DANDA. Boundary.

DAROGHA. A superintendant.

DAWK. The post stationed letter-carriers.

DEEDAR. A person appointed to arrest the harvest of the ryot, in order to secure the revenue.

DEEDARY SALAMY. A tax collected from every village of a district, to defray the expences of a Deedar, or person deputed on the part of the person in charge of the collections, to prevent the ryots carry-

ing off their crops, till they have paid up their revenues.

DEH KHURCHA. Village expence.

DERKHAST. Proposal.

DURKHAUST. Application. Petition.

DERRIA SHECUSTA. Encroachments of a river.

DESORDESH KHERCHA. Particular disbursements of the Zemindar, distinguished from his charges at the Sudder, &c.

DEWAN. The collector general of a province on the part of his Majesty, next in rank to the Nazim, whose business it is to superintend the lands and collections, and the remittances of them to court; to grant Sunuds under his seals, with the approbation of the Nazim to Zemindars, Jagheerdars, &c. The steward of any man of rank is also called Dewan.

DEWAN KHANEH. The Dewan's office, or court.

DEWANNY. The station or office of King's Dewan, and superintedant of the administration of civil justice.

DEWOTTER. Land held rent-free in the name of Hindoo deities, ostensibly for the provision of all the necessaries for divine worship.

DHEEHAUTTEE JUMMA. Is the amount of revenue receivable at the dhee, or turruf cutcherry, from the several villages composing such division, after deducting the charges of collection in each.

DHEEHUTTERAH. Ten per cent. allowed the Zemindars, dispossessed of the charge of the collections, on the jumma of their districts, under the name of mosharrah, or maintenance.

DHEROTE. Advance.

DIGWAR. A chokeedar, used in Hidjlee.

DOKAN. A shop, or stall.

DOWLBUNDABUST. Is a rent-roll of a district drawn out at the beginning of the year, shewing the whole sum expected to be realized; by adding together the rent of each Muzcoory talookdar, the amount which each under-renter has agreed to give for the lands which have been farmed out to him, with the estimated produce of those parts which are to be collected by the immediate officers of the Zemindar.

DOWL POTTA. The rent-roll of a farm in the books of the cutcherry, which is subscribed by the farmer, before he receives his order of possession, and according to which he pays his rents.

DOWL. State, condition.

DUFFA. Section. Paragraph.

DUFTER. A place where papers are kept.

DUFTERBUND. A man who takes care of the papers, &c. in an office.

DUFTERY. The same.

DUFTERY KHASS NAVEESY. An office formerly belonging to the Khalsah, in which his Majesty's accounts were kept; the charge of providing the various commodities sent to court, were entered in this office; wherein also were registered an account of all presents made to the King, by the European nations; the effects of all deceased Munsubdars; and every kind of forfeited property; causes, relative to these matter, were also decided in it.

DUH YEK. Per centage.

DUKHAL. Possession. Occupancy.

DURBAR. The chamber of audience, or court, of any great man.—Sometimes it means the palace, and sometimes the levee only.

DURBUNDY. Rate.

DUSTAVEZE. A voucher.

DUSTOORAIT. Certain perquisites or per-

centage allowed the Zemindar on the jumma of his lands: v. *Malikonah.*

DUSTOOR. A customary allowance, or fee.

DUSTUCK. A passport. Also a summons.

EEDGA. The place where all the people assemble to prayers, on the two great annual Eeds, or festivals.

EKWAL. An account of the names of the ryots of a village, and the measurement of the lands they hold, under the heads of Pycasht, Khoodcasht, Khomar, Dewutter, &c.

EKRAR NAMEH. A written acknowledgment.

ETLAAK. A fee collected at the Foujdary cutcherries, from the government peons, as a surplus, which they, to indemnify themselves, exact over and above their diet allowance from the parties over whom they are placed as a guard. In some districts, it is a fee or due taken from the litigating parties in suits, on account of the government. That collected at the Foujdary cutcherries, is generally the emolument of the head officer.

ETLAAK. A gift from a superior to an inferior.

ETMAUM. A division of a province under the superintendance of an Etmaumdar.

ETMAUMDAR, or SHIKHDAR. A superintendant of the revenues of a small division. He is a temporary officer, appointed to manage and collect the revenues of a Dee, a Turruf, or a Pergunnah; is accountable for what he collects, and receives a salary, or per-centage.

ETMAUM CUTCHERRIES. A number of farms thrown together is called an Etmaum, as above. Cutcherries were formerly established to collect their rents, by way of aid or relief to the grand cutcherry. This mode was practised till the year 1768; but they are now all abolished.

FAUGH KHUTTEE. A written discharge, or deed of release.

FAZEL. Whatever is realized over and above the estimated produce.

FAZIL. Surplus, overplus, excess.

FAZIL WUSOOL. Surplus collections.

FEELKHANEH. Place for, or establishment of elephants.

FERD HUCKEEHUT. A manifest, or memorial.

FERD SAWAL. A petition, or application.

FERIAUDY. A plaintiff.

FIRMAUN. A grant, order, decree, patent, or command of the Emperor: a royal commission or mandate. In Bengal, the term is used for a patent to trade duty free. By way of eminence, it means the charter which the Company obtained from the Emperor Feruckseer, granting them a liberty of trading, and other privileges.

FOTADAR. A banker, or person who inspects the different coins, and determines their rate of exchange.

FOUJDAR. The chief magistrate of a large district, under the immediate orders of a Nazim.

FOUJDARY. The appointment or office of a Foujdar.

FUCKEERAUN. Land bestowed upon Mohammedan fuckeers, or mendicants, as a provision.

FULKER. A revenue accruing from fruit.

FUSLEE. Is a year in which all the Revenue accounts are kept and adjusted in the Western Provinces. It commences from the month of Assin and expires in Bhadoon. It is divided into two harvests; one is called Khureef, and the other Rubbee.

FUSSUL. Harvest; *vide Part* I. *page* 22.

FUSSUL RUBBY. The first harvest of the year.

FYSULA. Decision. Decree. Settlement.

G.

GHAUT. An entrance into a country over mountains, or through any difficult pass. Also a public ferry over any river, or a landing place where customs are usually collected.

GHAUTBARY. The duties levied upon boats, at the ghauts and chokees.

GILANDAZY. Is an embankment of earth, with a ditch for the purpose of confining water on the lands, and to serve as a reservoir. This work takes place in Phagoon, Chyte, and Bysack, in order to become firm before the heavy rains fall. When money is advanced for this purpose, in districts not farmed, half the amount only is recovered from the ryots. In settling a transfer of sums, advanced between an old and new farmer, the Khusrah, or daily account of the charges, compared with the receipts given by the workmen, are admitted in proof of the sums advanced; but the actual measurement of the work completed, is no rule whatever. These advances ought to be made by the farmer himself, and not by government except when lands are held Khass.

GOLA. A store-house, the walls of which are generally raised of mud and thatched, for keeping grain, salt, &c.

GUNG BEHAR. Pleasure boats annually prepared at Dacca, for the Nabob at Moorshedabad, the expence of which was paid from the Nuwarah Mehal.

GOMASHTAH. A native agent or factor. Also, a temporary officer of a village, appointed by the person immediately in charge of the revenues of a district, as a check upon the other officers of the collections.

GORAYT. Whose duty it is to guard the crop.

GRAM TACKY. A tax on each house occupied by persons who hold but small portions of land.

GUNDY. A small salamy taken from the ryots, on the occasion of the measurement and jummabundy being made of those lands which are cultivated and managed by the Zemindar; and when, in consequence of their complaints, any part of these lands is given up to them; but this is not exacted by the head farmer, from the Kutkinehdar.

GUNDA. A tax of the same nature in the Purneah district, with Bhone.

GUNGE. Market for grain.

GUNG-BURAMUD. Alluvial land.

GUNG-SHIKUST. Incroachment of the River Ganges.

GUSTY MEHAL. Is a source of revenue, arising from a tax levied on boats, in the different Zemindaries, contiguous to the Khas talooks. It is paid to the proprietor of these talooks, as a compensation for the removal of chokees stationed by him at the principal gunges in the neighbouring Zemindaries, in order to entice the merchants to frequent his talooks. It was paid under the head of Baynom Mehal, till the time of Cossim Ally, where it was resumed and annexed to the Jumma of the Khass talooks.

GUSHT SALAMY. A tax exacted by the cauzies when on a circuit through their districts. It was formerly a voluntary gift of the ryots; but since arbitrarily established as a due.

GUTCHANNY. The imposition of goods on the natives, at an arbitrary price, or the rendering any one against his will responsible for the revenues of a spot of land.

GUTHANY. A tax levied by the zemindars from the ryots, to make up deficiencies of rupees of sorts, which are received by the shroffs in bags, without examination.

GUZERBAUN. An officer who collects the customs at the ferries.

H.

HAJET SEYAH. Revenues remitted from the district either in bills or specie, and ready to be brought to account.

HAJET TUJVEEZ. Requiring investigation, or inquiry.

HAL. Present. State. Condition.

HALBUNJIN. An anticipation of the revenue, by bringing part of the next year's rents to the account of the present.

HALDARRE. A tax on marriage, now abolished.

HAL HUQEEQUT. An account formed at the beginning of the year, from the jumma-bundy and nuqul pottah, specifying the assul jumma of each ryot of a village, the different abwabs subsequently imposed, the increase or decrease of the rent, and the alterations occasioned by the ryots changing their lands. This account, therefore, contains the whole revenue to be collected from the ryots during the course of the year.

HALSHANA. An officer appointed by the zemindar of the district, to measure and mark out the land that each ryot possesses, and to collect the rents where they are paid in kind.

HAVILLY LANDS. The districts attached to, and in the vicinity of the capital of a province.

HAUT. A market kept on stated days.

HAZERAH. One of the heads in an hustabood account, comprehending under it every existing source of revenue, as rents of lands actually occupied, taxes, customs, and every other article of profit really existing.

HAZERZAMIN. Bail for the appearance of any person.

HEBA. A gift.

HEBAHNAMEH. A deed of gift.

HIRCARRAH. A messenger, or spy.

HIRSUNNEH. Siccas of various years.

HISSAHDAR. A sharer, or partner.

HISSAUB. An account.

HOONDEE. A bill of exchance.

HOONDEEAWUN. Commission on bills of exchange.

HOODABUNDY. The distributing of a district into several small portions, under the charge of different persons.

HOOKEMNAMEH. A written order.

HOWALAY. A deposit of property in full confidence.

HOWALAHDAR. A landholder inferior in rank to a talookdar. He holds his land on a sunnud, either hereditary, or resumable at pleasure; he is subject to his proportion of the increase or decrease that may be put upon the district.

HUQEEQUT JUMMA. An account specifying the revenue in all its branches.

HUQ-OOL-TAHSAL. Is the sixth of the actual collections allowed in Beyhar, to the person in charge of them in lieu of all expences, whatever, attending the making of them, whereas the actual charges of collection are from 6 to 8 per cent. only.

HUQ. Right.

HUSB-UL-HOOKEM. A patent or order under the seal of the Vizier, with these initial words, signifying "according to command." An official confirmation under the seal of the Vizier, enforcing obedience to the Emperor's firmaun.

HUSTABOOD. The present actual state of the revenues, compared with former years.

HUZZOOR. The presence; applied, by way of eminence, to the Emperor's court. According to the polite usage, it is now applied to the presence of every Nabob, or great man.

HUZZOORY. The privilege of paying the revenues immediately to government. This indulgence was originally confined to Zemindars and Chowderies, but latterly has been extended to Talookdars also, who used to pay through the medium of the Zemindars, in whose districts their Talooks were situated.

HUZZOOR NAVEESE. A secretary who resides at court, and keeps copies of all firmauns, orders, or letters.

J.

JAGHEER, or JAYGEER. An assignment of a part of the revenues of the state, to the superior officers of government, or for the support of individuals, or of particular establishments. They are either mushroot, or ghyr mushroot, that is, conditional, or unconditional. The grant of the former specifies certain services to be performed by the person upon whom it is conferred, and is usually given to officers of government, to be held by them whilst in office, but resumable on their office being vacated. An unconditional jagheer, does not specify any services to be performed. In Behar, the jagheers are almost universally of this kind. The grant was made under the seal and signature of the Vizier, for a certain number of daums, and the names of the pergunnahs, and amount receivable from each, were particularized on the back of the grant. The Dewan of the province, on the part of the King, gave a sunnud mutauluk, or grant corresponding with that of the Vizier. In this was specified the number and names of the villages appropriated for the discharge of the several quotas of rent receivable from each pergunnah.—The Nazim or Viceroy of the province then issued a perwannah-gozausht, or order for delivering up to the proprietor the lands as particularized in the mutauluk sunnud of the Vizier: such a jagheerdar is entitled to all the financial regalities of his jagheer, not only the crown rent, but all the subsequent sobahdary assessments, and additional receipts of annual rental, besides inferior local jurisdiction, with ordinary zemindary perquisites. Jagheers are neither alienable, nor hereditary; but on demise of the proprietor, revert to the

government. It is for this reason they are always conferred under the authority of the Vizier, and not under the royal seal. Whilst the constitution of Delhi remained entire, the establishment of the Nazim Dewan, the Foujdars, and all the great officers of state, the charge of maintaining a fleet of armed boats at Dacca, to repel the attacks of the Muggs, the artillery, and all the principal departments of government, were provided for by assignment of the revenue of particular tracts of land, which were called, from that circumstance, jagheer mehals. The Zemindars in whose territories they were situated, were allowed a proportionate reduction in their jumma: but of late years, as the several Nabobs gradually threw off their subjection to the Emperors, the system of jagheers has fallen into disuse, and there are not at present more than two or three instances of their existence in the Bengal province.

JAGHEERDAR. The holder, or possessor of a jagheer.

JAYDAAD. Asset, fund or source ;—hence applied to signify the ability of any district or province, in respect to its revenue.

JENNAJAUT. Every individual.

JEREEB AUMEEN. A land surveyor, or measurer.

JEREBANA. A taxation on inhabitants, for defraying the charges of measurement.

JEREEB. Measurement of land.

JEZIA. A poll-tax, formerly levied on all who were not Mahommedans ; especially the Hindoos.

JINS ADNA. Inferior kinds of Grain.

JINS ALA. Superior ditto.

IJARAH. A farm.

IJARAHDAR. A farmer of the revenues.

IMAMBARY. A place illuminated at the festival of Mohurrum, where the shrines of Imam Hassan and Hussein, are represented and worshipped.

JOORMANA. Fine. Penalty.

JOOTDAR. A cultivator, or husbandman.

ISTEMRAR. A rent not liable to alteration.

ISTEYAFAH. A deed of resignation.

ISTUCKLALEE. Confirming in possession.

JULKUR. Revenue arising from Tanks such as Fisheries, &c.

JUMMA. Is the amount of assessments on any particular branch of revenue. When applied to land, it means the amount of revenue assessed upon it, and is of two kinds, viz. Assul jumma which means the original assessment made by Turul Mul, the Dewan of Bengal, under the Emperor Akber, on an actual measurement and valuation of the lands; and awab jumma, which means the amount of subsequent taxes imposed by Jaffier Khan and his successors, to the present time, on the jumma of Turul Mul, which continued till his (Jaffier Khan's) time with little variation, either in the amount of assessments, or mode of levying them. Jumma, when applied to the customs, or to any other variable source of revenue, signifies the amount expected to be realized from them, or the amount at which they are farmed out.

JUMMABUNDY. A rental, containing an account of the jumma, as well as of the land.—It specifies, First, the name of the ryot. Second, the quantity of land which he holds. Third, the crop which it produces. Fourth, the rate per beegah: and Fifth, the total annual rent of each ryot. As a new measurement does not take place every year, this account is annually liable to considerable

changes. Thus if one ryot relinquish a portion of his land, and another takes it, or it lies uncultivated, in either case it will occasion an alteration in the original Jummabundy. This account, although so very useful, is not kept in every part of the country; the want of it, however, is in some measure supplied by means of the khercha.

JUMMA DEHAUTY. The nett estimated amount of the revenue of the whole dee or turruff.

JUMMA KHERCH. Account of receipts and [charges.

JUMMA MOFUSSUL. The aggregate amount of the different sources of revenue, whether rent or custom.

JUMMA PERGUNNATTY. The nett estimated amount of the revenue at the pergunnah cutcherry.

JUMMA WASSIL BAKY. An account of the rental, collections and balances of any district or province.

JUNGLE, or JUNGUL. A wood; wild country; waste ground; high grass or reeds.

JUNGLEBOORY. Clearing of jungles.

K.

KALAL KHANEH. A place where arrack is sold.

KARIJE JUMMA. Alienated from the rental. The term is used to express free lands, in general.

KARORY, or CROORY. An officer of government, who for a commission, or a fixed salary, makes the collections of a district.

KATBARRY, or GHAUTBARRY. Duties levied on boats, at the chokees and ghauts.

KEFYETY HUSTABOOD. An aboab possessed by Cossim Ally Khan, on the districts of Beerbhoom and Dinagepore, from an actual valuation of their resources.

KEFYETY FOUJDARY. An aboab first brought to the credit of government by Cossim Ally Khan, though long before collected from the frontier provinces by the Foujdars, to whose management they were entrusted.

KELLAUT, or KHELUT. A dress given to a person invested with a new office, or as a token of confirmation in that he holds.

KERKUTCH NIMEK. Foreign salt imported from the coast, and from the northward.

KERIAH. A parish, or village.

KERZDAR, QURZDAR. A borrower; a debtor.

KÉRZKA, QURZKHWAH. A creditor.

KERARCUMMEE. A decrease in the jumma of the ryots.

KESSAN. A cultivator. Husbandman.

KHALSAH. The exchequer, or royal office for the collection and receipt of the revenues, and for the determination of causes relating thereto.

KHANSUMAUNIE. The department which generally includes every expence belonging to the household.

KHANGEE MEHAL. Places for prostitutes.

KHANEHBARY. A family house.

KHARIJ JUMMA. Land separated from the revenue, and sold by the Zemindars. It is hereditary, and consequently alienable by the holder of it, either by deed, gift, or otherwise.

KHASS. Lands, the rent of which are not leased out, but collected immediately by the officers of government, appointed for that sole purpose.

KHASS TALOOK. Lands, exclusively belonging to government, from the original proprietors having died without heirs.

KHASS NAVEESEE ABOAB. Certain taxes intended specially for the king.

KHASSNAVEESEE. The most ancient subahdary assessment, instituted by Jaffier Khan, as a fund for the payment of the fee exacted by the Khalsah Mutsuddies, from the Zemindars, at the renewal of their annual leases; it derives its etymology from two Persian words, signifying special writers, or accomptants.

KHAUM AMDUNY. Gross receipts of revenue in rupees of sort.

KHAZANEH NIMUCK. Is the value of salt delivered to Government, by the Zemindars of districts, which pay their revenues in kind, and where this article of produce is greater than any other. The word khazaneh, is used in contradiction to the word teckah, which only applies to the rents of the salt-works of such districts, as yield but a small quantity of salt in proportion to the grain, or other produce.

KHAZANCHEE. A treasurer.

KHAZANEH. The public revenue; treasure.

KHEECHAH. Poor land, and which produces only cullai, and of this, but one crop per annum.

KHEEL. Waste land, newly brought into cultivation.

KHERAJ. Revenue.

KHERAJEE ZUMEEN. Revenue land.

KHERCHAH. An account current of each ryot, specifying on the right side of the page, the particulars of his jumma as contained in the Hal Huqeequt, and on the left the sums he has paid, with the dates of the payment.

KHEREEF. The first crop in the year, consisting chiefly of rice, which is sown in Bysaak, and gathered in Bhadoon.

KHODCASHT ZEMEEN. Land cultivated by ryots residing on the spot.

KHOMER MEHAL. A branch of revenue arising from the sale of arrack and other spirituous liquors.

KHOSS BAYHER. A royal fleet of boats used to be sent to his Majesty annually, the expences of which were defrayed from the Nowarah Mehals.

KHUROUPOSH ZEMEEN. Lands appropriated for the maintenance of zemindars and landholders.

KHUDDY. The plantain tree; the slips are put into the ground, in Assan and Sawon, and they produce fruit in 12 months, after being planted; they require a moist but not a very wet soil.

KHUREEDAR. A purchaser.

KURUZ. Money borrowed on interest.

KHYRAUT. Land given in charity, principally to Mussulmans; it is by custom hereditary and alienable.

KISSMUT. A division. When any part of a pergunnah is transferred from one zemindary to another, each part is called a Kissmut Pergunnah.

KISSMUT PERGUNNA. Are reckoned by annas, or sixteenths.

KIST. The amount of a stated payment; instalment.

KISTBUNDY. Is an agreement for a stated payment of a sum of money to be discharged at different times. When applied to the revenues, it means an account of the monthly instalments, by which the annual rents are to be paid.

KOROPOSH. An allowance to zemindars for maintenance.

KOYAL. A weighman.

KOYALEE. Fees for weighing.

KRORE, or CRORE. One hundred lacks, or ten millions.

KUBBALEH. A bill of sale.

KUBBER SELAMY. A consideration, or due, paid to the zemindar by the Mohammedans, for his allowing them to dig a grave for their deceased relations.

KUFFEEL. A security.

KUTKEENADAR. An under farmer of revenue Kutkeena, signifying a sub-lease, or under-farm.

KULLEAN, or KHULEHAN. Small quantities of land left uncultivated, for the purpose of laying grain upon it, at the time of harvest, in order to its being thrashed.

KUMMER COSHAHY. An exaction made by peons, placed in restraint over any one, for permission to pull off his clothes, and perform the ordinary functions of life.

KUNKOOT. An estimate or measurement of the crop while standing.

KUSSOOR. The allowance on the exchange of rupees, in contradistinction to batta.

KURP COOTANNY. Presents made by the ryots, on estimating the quantity of cotton on their lands.

KURAUNY. A deduction made by the officers in charge of the collections, from the gross receipts of revenue, over and above the established batta.

KUSH BASH, or KHOOSH BASH. Persons who enjoy lands rent-free, upon condition of serving the government in a military capacity when called upon. The term is also extended to people of middling circumstances, who do not cultivate their lands themselves, but hire servants to do it, while they hold other employments.

KUTKEENNADAR. An under renter, who takes in farm a portion of a district at a fixed annual sum from the head farmer, or zemindar, who has himself engaged for the revenues of the whole district payable to government.

L.

LACK. One hundred thousand.

LAAKERAGE, or LAKHIRAJ. Rent free. Free of assessment.

LADAVEE. A release or acquaintance from any demand. A quit claim.

LAKELAUM BAKY. Undisputed balance.

LAWARIS. Heirless; having, or leaving, no heir.

LAWARIS MEHAL. A branch of revenue arising from persons dying without heirs.

LOUT. Rupees that are defaced by constant use.

LUGTEE. Rent.

LUNGER KHANEH. An hospital, or house, for the entertainment of the poor and indigent.

M.

MAAZOUL. Dismissed from office.

MADRESSAH. A public seminary for the promotion of Mohammedan literature.

MAHAJIN. Shop-keeper, or trader. A banker.

MAHAL. Literally, a place. Any land, or public fund producing a revenue to the government.

MAHALAAT. The plural of mahal.

MAHAL SERAI. The women's apartment. It is also called Haram, (that is, prohibited or unlawful, with respect to men,) and in Turkey seraglio.

MAHWARRY. Monthly.

MAHASEBA. Adjustment of accounts.

MAHELLADAR. An officer under the cutwal, to prevent crimes and abuses.

MALKHANEH. A treasury, or store-house.

MALGUZARY. The public revenue, consisting, in Bengal, chiefly of land rents.

MALIK. The master, or proprietor.

MALLICONNA or MALIKANA. Certain perquisites, or per centage, allowed to the zemindar, on the jumma of his lands.

MALWAJIB. Revenues, rents, dues.

MALWAJIB SIRCAR. The government's rents or dues.

MALZAMIN. Security for money. A security taken by government from the Zemindars and farmers of the revenue, for the punctual performance of their engagements.

MANGAN, MANGON, or MANGUN. A tax or imposition levied by the officers of the chokies, or gauts, as a perquisite for themselves, or zemindars.

MAROCHA HOLDARY. Taxes on marriage.

MASHKAWAR. Monthly accounts.

MAUFEE. Land, the rents of which, payable to government, are remitted in perpetuity to the holder.

MAUL. Revenue arising from permanent and fixed sources, such as land, saltworks, orchards, sugar manufactures, and taxes assessed upon persons following particular professions.

MAZOOLEE DUFTER. An office for the examination and adjustment of dismissed officers' accounts.

MEERAN. Dues, or a reward given for services performed.

MEERAN QUZA. The Cauzee's dues or fees.

MEERAN YETESAB, or MEERAN IHTISAB. The Yetesab's dues or fees.

MEER TOZUK. A marshal, whose business it is to preserve order in a procession or line of march, and to report absentees.

MEER BUKSHY. Chief paymaster.

MEERDUHA. Whose duty it is to measure land.

MEERWARY or MEERBUHRY. Fees levied at ferries.

MEHAL. A fund yielding a revenue to government.

MEHAL SERAI or MUHUL SURAE. The woman's apartments.

MEHERANAH. An authorized fee exacted by the Cauzee from the Mohammedans, on the occasion of their weddings.

MUJMOOADAR or MUJOONDAR. A clerk who checks the accounts of the aumil in each pergunnah.

MILANY. A comparison or adjustment.

MILKYET. Literally signifies hereditary, and is therefore employed generally to express all grants of land held immediately from the crown, such as altumgah, muddudmaush, and aimah.

MINNAEE or MINHAEE. A deduction, remission, or subtraction.

MOFUSSEL. The country.

MOHIRIR. An accomptant.

MOHOOREE, or MOHURREE. Any writer, or under clerk, among the natives of Bengal.

MOHTISSUB. The superintendant of the police, appointed to superintend the morals of the people, to regulate the weights and measures, and to prevent unlawful games, drinking and other disorders.

MOHUR. A seal; also a gold coin, worth sixteen rupees.

MOHUTERAN. Lands granted for certain religious purposes.

MOHUSSIL. Peons placed over a person, as a restraint, to prevent his escape, or to enforce the payment of a demand.

MOJOODAT or MOUJOODAT. Ready money, cash, specie. It also signifies the unmeasured and unpartitioned part of a pergunnah, in which there are sundry partners.

MOKASSA. A village held free from rent by a Poligar, on condition of his protecting the property of passengers.

MOKURERY or MOOQURRUREE. A fixed tenure in perpetuity.

MOKERERREEDAR. The possessor of a Mokerery tenure.

MOKOOF or MOUQOOF. Suspend.

MOKUDDUMY. An allowance to the chief ryot collector of such independent villages, as paid rent immediately at the khalsah; it was similar to the nankar granted to the higher order of Malguzars.

MOLAVIES or MOULUVEES. Doctors of the Mussulman law; assistant lawyers.

MOLUNGEE. A worker of salt, a salt-maker.

MOONAFA. Profit.

MOONSHY. A secretary for the Persian language.

MOORTHIN. Mortgagee.

MOOSHTUREE. See Khureedar.

MOOSKIRAT. Intoxicating drugs.

MOOSTAJUREE BUNDOBUST. Farming settlement.

MUSAHAT. Survey. Measurement.

MOSHAIRA or MOOSHAHIRA. Personal allowance to zemindars.

MOOTEKEFIL or MOOTUKUFFIT. An officer who examines accounts, and puts his seal on them, when passed in the subordinate cutcherries, before they are sent to court.

MOUZA. A parish or village: sometimes a hamlet only; but properly a place.

MOWAKIL or MOWUKKIL. A principal or constituent.

MOWROOS. Hereditary.

MOWROOSEE. The state of being hereditary.

MUCHILCA, or MUCHULCA. An indenture or agreement. An obligatory or penal bond, generally taken from inferiors, by an act of compulsion.

MUCCUDDEM. A superior officer of the revenue in a village; the same as the Chowdry.

MOOQEEM or JACHUNDAR. An appraiser of goods.

MUCKUDDUMA or MOOQUDDUMA. A cause or affair.

MUDARKAR. The principal of affairs.

MUDDUDMAUSH. Land granted in perpetuity under the royal seal, and is similar, in most material respects, to the altumgah grant.

MUDHOOR. The land produce, as distinguished from the salt in the district of Bengal.

MUFTY or MOOFTEE. It signifies properly an interpreter of the law.

MUKLOOT or MUKHLOOT. Land intermixed, belonging to different individuals.

MUNDUL. An officer corresponding with a tithing man, or head borough of a parish in England. The chief ryot of a village, chosen, usually, from among the oldest and most experienced of the inhabitants. His duty is to collect the rents from the ryots, and pay them to the Currumchary, to act as a mediator between them and the petty collectors of the revenue, to assist them in selling their crops, in raising money to pay their rents, and in settling the little disputes which arise in the neighbourhood. He may be said to hold his office at the pleasure of the ryots; and as his influence and services depend sole-

ly upon the good opinion they entertain of him, it is not the interest of the Zemindar to remove him, as long as he retains their confidence.

MUNSIF or MOONSIF. A judge or justice: an administrator of justice.

MUROCHAH. An unauthorized fee levied by the Zemindar on a newly married ryot.

MUSHRIF. An officer of the treasury appointed by royal authority, to authenticate accounts and writings.

MUSHROOT. Signifies conditional, and is applied to jagheers.

MUSJID. The Mohammedan place of worship. A mosque.

MUSNUD. A cloth, a carpet, on which the Hindoos usually sit when in their houses. It particularly signifies the seat, or throne of a prince.

MUSTAJER or MOOSTAJIR. A farmer.

MUSTOFY. Examiner or auditor of accounts. The principal officer in the department wherein the accounts of dismissed aumils are examined.

MUTAHED. The same as Waddadar.

MOHTURIFA. A duty paid by people of particular occupations.

MUTHOTE. A temporary unauthorized tax, levied over and above the assul and aboab jumma. The difference between a muthote and aboab is, that the latter is a permanent tax, and the former a temporary one only.

MUTHOTE FEEL KHANEH. An aboab established by Shujah Khan, at the rate of four per cent. on the jumma, for the expence of the Nazim and Dewan establishment of elephants.

MUTSUDDEE. Properly an officer of state; but applied in common to any man who has the charge of accounts, either of the government, or of any private individual.

MUZCOORAUT. Sundry petty allowances made to the zemindars and others, at the close of the accounts of the annual settlement.

MUZCOORY. Independent talookdars, who pay their own rents to government, without their passing through the hands of the zemindar, in whose district their talooks are situated.

MUZKOORY PEADA. Extra or hired Peons.

N.

NABOB. Properly *Nawab*, the plural of *Naib*. This title by pre-eminence is generally applied to the subahdar, or viceroy. Vide *Nazim*.

NAJAIHY. Deficiency in produce.

NAIB. A deputy.

NAUNCAR or NANKAR. Lands granted to zemindars, chowdries, and talookdars, as a maintenance for them, even after their removal from their stations.

NAZIR. An overseer stationed at the Khalsa, whose business is to send peons into the Mofussil, to enforce payment of the revenues, to call Aumils or any officer of the collections to the Cutcherry, for which purpose a number of peons are employed under him.

NAZIM. The chief officer of a province; in whose hands the protection of the country, and the execution of the laws of

the empire are placed. He is usually called the subahdar, or Nawab. A viceroy.

NEABUT. A deputyship, or lieutenancy; from Naib.

NEELAM. Auction Sale.

NECKAS or NEKHAS. A daily fair for cattle.

NEDJEJOOT. Such lands as are cultivated by the zemindar himself, and are rent-free.

NEEKASS NAVEESE. An officer in the zemindary Cutcherry, who takes and examines the accounts of the collections in the Mofussil.

NEMOODARY. A compensation given by the ryot, for not having the extent of his lands ascertained by an actual measurement.

NEEMTACKY. An allowance formerly given by the zemindar to the canoongoes.

NIMUNEE PUTWAREE. See Damee Putwaree.

NIRK or NIRKH BUNDY. The rate of land.

NIRK DAROGAH. A kind of clerk of the market.

NOWARAH or NUWARAH. An establishment of boats at Dacca, kept up principally for the defence of the coast against the Muggs and other invaders.

NIKASEE KHAM. Gross assets.

NUQSHA. Statement.

NUSEHA. A dufter, or office of the Khalsa, wherein the papers of the revenue, that were annually sent to the Emperor, were prepared. Its remaining function is now the preparation of Dewanny Sunnuds.

NUZZER DERGAH or NUZUR DURGAH. Land given as an endowment to places of religious worship among the Mohammedans; the produce of which is supposed to be applied to the expences of the establishment; such as the subsistence of the attendants, repairs, &c.

NUZZER IMAUM. Presents given at the Mohammedan places of worship, in memory of the Imaums, Hassan and Hussein.

NUZZERANEH MOKURERY or NUZURANA MOOQURRAREE. Is an aboab established by Shujah Khan, which was *ostensibly* to defray the charge of nuzzurs sent to court at the Eeds; but *virtually* for improper remissions, indulgences, favour, and protection; forbearance of Hustabood investigations, or privilege of exemption from the superintendance of aumils. It was levied originally at about six and a half per cent. on the jumma.

NUZZER or NUZUR. A present to a superior.

NUZZERANAH or NUZURANA. Fees paid to government as an acknowledgment for a grant of land, or any public office.

NUZZER POONEAH. Presents exacted from the zemindars by the Khalsa officers, at the period of making the settlement.

O.

ODADAR. See Waddadar.

OGHYRA. Et cætera.

OOBF. Alias, otherwise called.

OUTPUN. Profit or produce over and above the rent of a district.

RUEDAD. A representation or state of a case.

RUSSOOM. An established fee or due.

RYOT. A tenant, or immediate occupant of the soil, who enjoys the fruits of the ground he cultivates, on paying a certain rent to the superior landholder, in whose district it is situated.

S.

SADABIRT. An established charity for the support of the poor Hindoos.

SAFYNAMA. A certificate or writing, specifying any matter of dispute to be cleared up and settled.

SAIRJAT or SAYERJAT. All kinds of taxation, besides the land rent.

SALAMY. A present on receiving an appointment.

SALLESEE. Arbitration.

SALLIS. An arbitrator.

SALISNAMA. Deed of award.

SAYER. The revenue is divided into mal and sayer; the former is the land revenue, the residue is sayer.

SAYER PUNCHOOTRA. The customs collected by government.

SAYER CHELUNTEH. Unauthorized duties, collected by zemindars, on goods passing through their districts.

SEEBUNDY. The allowance for charges of an aumil's officers, and those whom he employs. Wages, allowance.

SEEWAUNEH. Boundaries, limits.

SERF SICCA. 1½ ana, or about 9 per cent. An aboab, established by Cossim Ally Khan, in consequence of his discovery that the zemindars collected this amount from the mofussil, in order to make up for the loss alleged to be sustained by the regulation of an annual re-coinage, and the decreased value of rupees, after the first year of their circulation.

SERAI or SURAE. A building on the high road, or in large cities, erected for the accommodation of travellers.

SERHUD. A boundary or frontier.

SERISHTEH. An office of registry.

SERISHTAHDAR. The officer, or registry keeper.

SERSHICUN. This term implies breaking the capital. It is used to express land granted in charity by zemindars and other landholders, the revenues of which, to prevent any loss, either to the zemindar, or to government, were for the first year only levied by a tax upon the ryots of the village, where this land was situated.

SEWANAHNIGAR. An officer stationed by the Mogul government, in distant provinces, to transmit weekly to court, an account of all public transactions, such as the collection of the revenues, the management of the lands, and the state of the country.

SEYAH AUMDANNY. Is a running treasury account of the collections, as received day by day from the respective renters.

SEYAH MOJUDAUT. An account of the daily receipts, remittances, and disbursements.

SEZAWUL. An officer employed for a monthly salary to collect the revenues of a district, the zemindar of which has fallen in balance.

SHUHNA. An officer whose duty it is to keep a vigilant watch over the asset and

crops of the village whose zemindar has fallen in arrear.

SHAGUD PESHA. Retinue, servants.

SHALLEE. Rice unreaped; the same as batty.

SHAHBUNDER. The office of customs at Dacca.

SHEIKDAR. A temporary officer of the collections, appointed to superintend and manage the collections of a turruf or pergunnah, and to receive the amount collected by the Gomashtehs of the several villages, included in such division. He is paid by a russoom, which he receives from the ryots.

SHEOPREET. The same as Burmooter.

SHROFF. A banker or money-changer. Properly Suruf.

SHROFFING. So called by the English in Bengal, is the examining, sorting, and weighing the various kinds of rupees, to fix each to its distinct species, discard the refuse, and settle the batta upon all according to the price of the day, in order to establish the value in standard or sicca rupees.

SHUMAR. Is an account of the daily receipts of whatever denomination, whether collected according to the kistbundee, or received as presents, Muttotes, or the like, and in general contains memorandums of every day's transactions.

SICCA WEIGHT. Equal to 7 *dwts.* 11 *gr.* 5511, in Bengal.

SILEKBUND. Is an account of the daily receipts of revenue made out at the end of the month, when the whole is added together and formed into one total. But this term is more peculiarly applied to the account of the month of the year, in which the daily receipts are entered as they come to hand, up to the 29th of Cheyte; but the receipts of the 30th, are kept till the commencement of the ensuing Pooneah, when the several sums received within that interval are entered, with the date of the receipt of each, and being added to the receipts of the 30th, are consolidated into one sum, and placed under that day's date.

SINGHATTY MEHAL. A fair for horned cattle.

SIRANJAMEE KHURCH. The various charges of collections.

SIRCAR. Any office under the government, sometimes the state or government itself. Any number of pergunnahs placed under one head in the government's books, for conveniency in keeping the accounts. In common usage, in Bengal, the under banyans of European gentlemen are called Sircars.

SIRDAR. Chief, head, leader.

SOOD. Interest.

SOONTA BURDAR. An attendant, who carries a silver bludgeon about two or three feet long in his hand, and runs before the palkee.

SOOPAURY. The name given by the Indians to betel-nut.

SOORER MUSHUCKUSSY. A tax on the venders of spirituous liquors.

SOWGUND. An oath.

SUBAH. A province.

SUBAHDAR. The viceroy or governor of a province, equivalent to nabob, nizam, &c.

SUBAHDARY. The office of a subadar.

SUDDER. Is used in contradistinction to mofussil, which signifies parts or branches. Thus the head court of a zemindary is termed Sudder, with respect to the villages, turrufs or pergunnah, of which it is composed, mufussil with regard to the cutcherry at Calcutta.

SUDDER CUTCHERRY. The Khalsah; also the head cutcherry of a district, generally held at the place where the person in charge of the collections resides; hence all orders are issued to the several officers and subordinate cutcherries.

SUDDER JUMMA. The amount revenue to be paid to government by zemindars, chowdries, and huzzoory talookdars, exclusive of the charges of collection.

SUNAT or SUNAUT. Properly *Sunwaut* Rupees of old dates, on which a discount is allowed.

SUNNUD. A charter, patent, or grant from any great man in authority.

SUNNUD DEWANNY. A grant or writing for holding land, being that by which all zemindaries are held.

SURUT HAL. A state of the case.

T.

TAHUD. A lease, contract or agreement.

TAHSEELDAR. An officer employed to collect the revenues of a district, for a certain fixed salary; he is frequently called Aumil Sezawul, and Tahseeldar, indiscriminately.

TAHVEELDAR. A treasurer or cash-keeper.

TALOOK, or TALOOKDARY. A lease in perpetuity. A small zemindary.

TALOOKDAR. The proprietor of a talook. With respect to the payment of his revenue, he is either huzzoory or muzcoory; the former holds his lands of, and pays his rent immediately to government; the latter, whose lands form a part of a zemindary, holds them under the zemindar or chowdry, to whom he pays his revenues. All talookdars are supposed originally to have paid their rents in this manner, through the zemindars or chowdries; among whom, it is believed, that the whole of Bengal was distributed. But in order to bring the waste lands into cultivation, they parcelled out, in consideration of a sum of money, or of the performance of particular services, or to provide for a relation or dependent, proportions of their districts, (which were henceforward called talooks,) and persons subject to their authority, and who engaged to collect and pay to the donor an annual revenue.—A huzzoory talook, is considered as secure a tenure, as a zemindary, from the circumstance of the revenue receivable from it being, in general, mokurory, or fixed; and because the proprietor is seldom deprived of the management of his lands, as long as he regularly pays his quota of the public revenue.

TANK. A pond or pool of water.

TANKSAL. A mint.

TANNA. A small fort.*

TANNADAR. A commander of a small fort.

TAPPEE. An express.

TAREJE. An account specifying the particulars, and afterwards the amount.

TEEKA. A branch of maul revenue arising from calaries, or salt works, farmed out by the zemindars, at a certain annual rent, payable either in money or kind. *Vide Khazanah nimuck.*

TEEP. A contract or note of hand. In Bengal it is particularly used for notes given before-hand, for money to be paid for services to be performed.

TERRIDGE JUMMA KHURCH. An annual trea-

sury account, formed from the Puttun Jumma Khurch.

TICKA. Signifies those lands, the rents of which are paid in money, according to the pottahs of the ryots at certain fixed rates.

TOFFAUL. A collection of callaries or salt-pans.

TUKHFEEF JUMMA. Reduction or abatement in the Juma.

TUKRAR SEWANA or SURHUD. Boundary dispute.

TUSSEEL. Collection of the revenue.

TUSSEELDAR. A collector of the revenue.

TOOMAR JUMMA. The assel, or original amount of revenue settled on a measurement of the lands, and regular hustabood or ascertainment of their value, by the famous muttaseddy, or financier, Toorul Mul, Vizier to Akber.

TOPE. A wood: sometimes it signifies an orchard of palmettos, or of cocoa-nut trees.

TOPE KHANEH. The department of the artillery.

TOSHA KHANEH. Store-room, wardrobe.

TOWFEER. An increase on the assel jumma toomary of the jageer lands, assessed upon them by Jaffier Khan, at the moment of their incorporation with the khalsa lands, proportioned to the aggregate amount.

TOWJEE. An account of the monthly demands, collections and balances.

TUCKAVEY. Is money advanced to the ryots, to assist them in the purchasing of implements of husbandry, and in preparing their lands.

TUCKSEEMY. An assessment of taxes divided into lots.

TULLUB. A demand. Often used as pay.

TULLUB CHITTY. A summons.

TUMUSUCK. A bond.

TUNCAH. An assignment.

TOPPEH or TUPPA. A division of land, smaller than a pergunnah.

TURRIFDAR. An officer employed to collect the revenues of particular parts, and who is paid by a Rusoom, either in lands or money.

V.

VAKEEL. An attorney, or agent.

VAKALETNAMEH. A power of attorney.

VIZAARUT. The post or office of a Vizeer.

VIZEER. The first minister of the empire.

W.

WADABUNDY. Stated dates, on which to discharge any debt, or pay any money.

WADADAR. The same as Ahdadar.

WADA KHILAFEE. Non-performance of a promise.

WAKANAGAR. A writer of news, or occurrences.

WARIS. Heir.

WASILAUT. The whole amount collected under every description.

WASIL BAKY. Collections and balances.

WAUSIL. Amount of money receipts.

WUSEE. A guardian.

WUSEEUTNAMA. A will.

WUSSOOLEE. That may be realized, or collected.

Y.

YAD DASHT. A memorandum.

YESAWUL. A state messenger: a servant of parade, carrying a long silver or gold staff.

YETESAB. An officer for regulating weights.

YETMAUMBUNDY. An account of the pergunnahs and other subdivisions of a province; with the names of the zemindars, and the nature of separated land, where annexed and where alienated.

Z.

ZEBANBUNDY. A deposition.

ZILLAH. A division or quarter of land.

ZEMINDAR. A person who holds a tract of land, immediately of government, on condition of paying the rent of it.

ZEMINDARY. The office of a zemindar, or the lands held by him.

ZEMEEN NUGEEZE. A register office in which all grants and sunnuds for zemindaries and talookdaries are prepared and registered, with all transfers of landed property, mortgages, &c.

ZEREBAAR. Overburdened with expence, or borne down with oppression.

ZER MUTTOTE. An aboab established by Shujah Khan, at the rate of about 1½ per cent. of the assel jumma, and consisting of the four following articles, nuzzer peonea, bhay khelaut, pooshtch bundy and russoom nizarut. It is of Hindoo etymology, and signifies literally, a certain proportional increase of a capital sum.

ZILLADAR. An officer of the collections.

ZIMMUN. The indorsement of a grant; literally, contents.

ZULLUM. Oppression, violence.

ZUMEEN OOFTADA. Waste land.

ZUMEEN MUZROOA. Cultivated land.

ZUMEEN QUBIL ZURAET. Culturable do.

ZUROOREAT. Necessaries.

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